



SATURDAY NIGHT



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The FRONT PAGE

Ontario's Financial Showing

The first budget speech of Hon. Dr. Monteith, the new Provincial Treasurer of Ontario, is of great interest as a revelation of the able manner in which the Ferguson Government has grappled with the colossal debt problem with which the Ferguson Government was confronted when it took office in July of 1923. It also demonstrates the immensity of Ontario's administrative activities—activities which make comparisons with the budgets of the first thirty years of Confederation almost ludicrous. There are those of us who can remember as late as 1894 long-winded debates on what had become of the three million dollar surplus which John Sandfield Macdonald left in the bank when he retired from the office of Prime Minister in 1871. For a quarter of a century "financial crises" chewed the end of sweet and bitter fancy on that subject, and totals of current revenue and estimated expenditure were correspondingly meagre in comparison with those of to-day. It is characteristic of Canada in this age that it is afraid neither of money nor of figures. Could the public financiers of fifty years ago come back to earth they would wonder whether they themselves were mad or the world of to-day was a delusion. The explanation of the modern budgets is to be found not merely in the growth of publicly owned enterprises which the elder generation would have regarded as State Socialism carried to the verge of red revolution, but in the enormously increased productivity and earning power of the province of Ontario.

Perhaps the most interesting part of Dr. Monteith's speech for readers in other parts of Canada was his estimate of the aggregate annual income of the people of Ontario, which he placed at \$2,672,926,713. In these earnings, farming, once the basic industry, takes second place, though it is placed at \$477,159,600. The income from manufacture is estimated at more than double that figure, \$1,397,873,744, exceeding half the general total. Lumbering still remains a very important factor, yielding \$103,878,000, and it will surprise many to learn that the income from this source runs higher than from mines, great as is the latter total, \$87,722,149. With regard to mines, however, we may expect a greater and greater income as the years progress.

Certainly a province of such vast earning possibilities is in no danger of bankruptcy, but it is satisfactory to note that there is no tendency in the present Ontario government to engage in reckless expenditure. Rather is the trend toward economy, and its decisions indicate that it believes a condition of growing wealth should be an inspiration to pay off our debts. We believe that Hon. Dr. Monteith would be the first to give credit to his predecessor, Hon. W. H. Price, who but recently vacated the Treasury to become Attorney General, for Ontario's satisfactory budget. He was able to show a deficit of only \$812,140 for the past year; "ONLY" may seem to some an unusual word to use under the circumstances but when one recalls that four years ago at the close of the disastrous period of the Progressive rule the deficit was \$15,000,000 it becomes pertinent. Mr. Price a year ago announced a retirement plan which would leave this province free of debt in 40 years. Three million dollars is to be paid under this plan during the present year, the first payment of the kind that has occurred in Ontario since Confederation. Contingent with this it is expected that a balanced budget will be shown with the prospect of a surplus of \$150,000. This, despite the fact that the government is carrying out important tax reduction promises made during the recent campaign. That Government Control of the liquor traffic has an important bearing on the situation is shown by an estimate of \$3,500,000 as the revenue for the portion of the coming financial year that it will be in operation. It is also satisfactory to note that the debt reduction movement is already in operation in connection with Hydro, and that another publicly owned enterprise, the Tensikaming and Northern Ontario Railway, is paying one million dollars interest to the Government. No one could have believed four years ago that Ontario would so soon be in sight of a balanced budget and Hon. W. H. Price, who has accomplished this feat must rank as the ablest Treasurer Ontario has ever known, a man who was able to hand over the keys to his successor with a sense of a great aim achieved in a surprisingly short space of time.

To Re-forest Ontario's "Bad Lands"

The announcement by Hon. Mr. Finlayson, the new Minister of Lands and Forests for the Province of Ontario, that he intends to take steps toward re-foresting the "bad lands" of Eastern Ontario and inducing the population who have been making a fruitless endeavor to scrape a living off districts never intended for agriculture to accept free grants of arable land in Northern Ontario, is most gratifying. Admittedly the task will be a difficult one, but even though in the outcome it prove but partially successful, it will have been worth the effort. Readers of SATURDAY NIGHT are already familiar with similar proposals, urged in these columns some time ago, after revelations of deplorable social conditions in one of the townships of Peterborough county. Such revelations are periodical occurrences at assizes and sessions in a belt stretching Eastward from Lake Simcoe to north of Kingston, and eminent judges and law officers of the Crown have for years been advocating some such solution as Mr. Finlayson proposes to adopt. It was embodied, a few years ago, in Mr. Justice Hodgins' report on the care of the feeble-minded in Ontario, after his investigations have shown that a surprisingly large percentage of feeble-minded came from the derelict settlements of the denuded belt.

The problem is not a new one; it has occurred in Maine and New York State, as an inevitable result of the northern movement of the timber line. During the period when Eastern Ontario was still a lumbering country, settlements were created which lived and prospered through the industry. But as the timber was taken off, the land left bare proved largely valueless. Only a patch



THE NEW COMMISSIONER OF CUSTOMS

Robert Walker Broadner, one of the best known civil servants in the Dominion, is to be appointed Commissioner of Customs in the new Department of National Revenue, comprising the Customs, Excise and Income Tax services, to create which, legislation is now before Parliament. Mr. Broadner has had a long and varied career in the public service. Born at Atholstan, Quebec, sixty-two years ago, he entered the Postoffice Department in 1884. He was transferred to the Customs Department in 1892, and served in many important capacities there, being for many years Dominion Appraiser. He left the service for a time to become Manager of the Tariff Department, Canadian Manufacturers' Association, but in 1912 he returned to his first love, the public service, as Confidential Tariff Officer. On the formation of the Income Tax Department, Mr. Broadner was made Commissioner of Taxation and he had charge of the administration of the Business Profits Tax Act. A man of great executive ability, he has now been called to a most important office and his host of friends bespeak for him much success.

here and there could be cultivated, but some of the inhabitants lingered on in ever-growing poverty and degeneracy. The social evils which attend conditions in which human beings are compelled to live, lives little above the level of the beast, need not be dilated upon. They are part of the court records of several counties lying between Toronto and the St. Lawrence valley. There are townships hopelessly backward, in which the standard of living is of the lowest order, lying alongside arable and prosperous townships, and the question has long been asked, What should be done with the derelict of the lumbering days who have remained in districts incapable of supporting community life?

Assisted removal to lands which will afford these unfortunate the prospect of a livelihood, and re-forestation on a scale which in future generations will make these districts once more an asset to the province, is of course the only and the logical solution. But the human equation is bound to come into play. It is never easy to do anything for people, even for their own good. Mr. Finlayson is evidently a public man who is not lacking in courage, and he deserves all sympathy and assistance in his endeavor to remove an ugly cicatrice from the face of Ontario.

Montreal's Water Deal Raises Furore

The perturbation occasioned in business circles by the deal arranged between the city council, on the recommendation of the executive committee, and the Montreal Water and Power Company, for the purchase by the former of the latter's aqueduct system at the price of \$14,000,000, has developed into something not far removed from consternation. The more the ascertainable facts are examined, the greater the resentment aroused, and the stronger has grown the conviction that there is a nigger in the woodpile. What people are asking is, first, why should the city pay the company some \$4,000,000 more for this water supply system than the figure at which it was purchased last November? and, secondly, what is the meaning of all the secrecy and hurry that surrounded the deal? It is asserted that the then shareholders of the company were induced, at the end of last year, to surrender their shares on the basis of \$9,500,000. If that is so, to whom does the profit of \$4,500,000 go?

The executive committee of the Montreal Board of Trade has shown a praiseworthy energy in trying to get at the facts, and has promised to have ready for publication an analysis of the financial statement submitted by Alderman Brodeur, the chairman of the city's executive committee, upon which he bases his claim that the city will make a profit of close on \$400,000 a year on running the undertaking. The Montreal Board of Trade further called Premier Taschereau, last week, to the effect that it

earnestly requests that you employ every possible means to effect postponement of ratification of the transaction by which the city of Montreal acquires the Montreal Water and Power Company. The council of the Montreal Board of Trade, after having made as thorough an investigation as is possible, in the short time at its disposal, is convinced that figures presented to the city council were misleading. Proceedings, for an interlocking injunction, to prevent the city acquiring the property, were instituted, on Wednesday, Feb. 25th, on behalf of an elector, and were put over for further argument until this week. A special meeting of the city council was summoned later on, not (according to the acting Mayor, who convened it) with the object of reversing the vote taken, but for the purpose of verifying the data which influenced the city council in deciding to accept the company's offer to sell at \$14,000,000.

Altogether, it is fairly obvious that here is a pretty kettle of fish—and there are those who not obscurely hint that the fish are not pleasing to the smell. But, sweet fish or unsweet, nigger or no nigger, may not the thing be already a *fait accompli*, beyond repair? There it seems to us, is, or may be, the rub. The city's executive committee wrote the company on the 16th ult.—the day following the fateful council meeting—with a copy of its own resolution and of the city council's minutes, thus notifying the company in writing (it may be argued) of its acceptance of the offer to buy at the price of \$14,000,000. Has not this action irrevocably committed the city to the purchase? We believe that in law a written offer and written acceptance are held to constitute a contract. Has there been such offer and acceptance here? That is a question as to which it would be presumption on our part to dogmatize. But there are authorities who find no difficulty in arriving at the conclusion that, with the facts as they are, the subsequent signing of the notarial documents is only in the nature of a formality. This is a nice legal point—or, rather, a nasty one—which may be left to lawyers to decide. It probably will be so decided—in court. Incidentally, certain woodpiles make admirable entrenchments for niggers. But more of this anon.

Interesting Letter Recalled

For the moment, we content ourselves with referring, as of especial significance, to the statement issued by the executive committee of the Montreal Board of Trade, in which it recalls a letter addressed, last November, to the then shareholders of the Montreal Water and Power Company, by Hanson Bros., investment bankers, who have long been associated with the control and financing of the company. The letter it recalls reads, in part, as follows: "We beg to advise you that the holders of a large majority of the shares of the Montreal Water

and Power Company have disposed of their interest in the company at \$85 per share for the common stock, and \$100 per share for the preferred stock, payable in New York funds. We beg to further advise you that...the vendor majority group imposed a condition that every other shareholder of the company should have the right to sell his shares at the same price. This right, however, continues only until the 15th of December next."

Commenting on this letter, the Montreal Board of Trade executive committee's statement says: "From the above, it is clear that the vendor majority group saw to it that every shareholder would have the right to sell at the same price as themselves. The buyers, however, were not extending this same privilege beyond the 15th December. On the 16th December, a meeting of the shareholders was held, when the directors, consisting of the following, resigned: Edwin Hanson, president; Fred W. Evans, vice-president; Wm. Hanson, A. F. Riddell, Tancrède Bienvenu, E. H. Pitcher and Lt. Col. E. G. Hanson. The new directors are as follows: W. G. Stolo, Quebec; W. A. Sutherland, Montreal; C. M. Barnett, New York; S. H. Pitcher, Montreal; G. B. Allison, Montreal; R. G. Liddy, Montreal; and W. W. Wotherspoon, New York. The executive committee have not yet been able to confirm the information that, on the 14th December, the city officials wrote to the president of the Montreal Water and Power Company, asking if the property was for sale. The opinion has many times been expressed to the Board of Trade executive committee, and members of the council, that it is reasonable to assume that no group of financiers or business men would purchase a property whose franchises will totally expire in fourteen years—indeed, some of them will expire in nine years—without first having a purchaser in sight, and that, in this particular, the buyer could be none other than the city of Montreal, particularly in view of the expressed desire on the part of representatives of the City Hall that the purchase of this property was desirable if not eventually necessary. Therefore, it seems ludicrous that in making the terms of the transaction for \$14,000,000, an option of only 48 hours was deemed necessary. This is the language of sanity and sense. No wonder that all over Montreal, the question is, Why all the hurry and why all the secrecy? It is a question that will not down. And there are those who are resolved to get an approximately accurate answer to it, even if the transaction itself should turn out, on legal grounds, to be irrevocable. Let us hope it may not so turn out; otherwise the number of those who subscribe to the dictum that "The law is a *hoax*" is likely to be appreciably increased in Montreal.

Airplanes v. Hens at Brantford

It has been the inevitable history of human progress that advances or changes in the modes of social or economic behavior have been made generally in the face of considerable protest. The introduction of labor-saving machinery, to go but a short time back, was accompanied by an outcry on the part of manual workmen who thought it meant the end of their economic usefulness. The outcome, of course, was entirely the opposite. Labor-saving machinery brought in reaped production which in turn gave employment to many more hands.

A present example of this attitude of abuse on the part of those intimately affected in an adverse way by advance is indicated by a unique situation that has arisen in Brantford as a result of the Dominion Government's intention to locate an air port in that city. A form of protest has been filed a protest with the Brantford City Council against the establishment of the air station, asserting that the hens would mistake the planes for hawks and frightened by this illusion of their traditional enemy, would cease to lay eggs to a very great extent.

It is sincerely to be hoped that the hens will use judgment in this instance, although those with a close acquaintance with the barnyard are dubious of the prospect. They claim that the hen recognizes the hawk largely by its sudden swooping out of the sky, and as the airplane is known on occasion to act in a like fashion, the hen will insist, even on this very general resemblance, to mistake it for the hawk. There is an opportunity here, but not the room for a philosophical comparison of the hen's attitude with the state of mind of victim, would be political prophets indigenous to this country. The similarity of behavior is quite marked, yet it should be pointed out in favor of the hen that at least it doesn't hunt any better.

If Brantford is forced to face the decision of choosing between the establishment of an air station in that city and the serious curtailment of the production of eggs, it will be interesting to see the result of that decision. The problem is not a particularly aggravated one at present, however, for abundance in air traffic is still of the future. Perhaps by that time man's generally reliable ingenuity will have devised a method of overcoming the difficulty, but whether that will be by acclimating the hens to subterranean quarters or perfecting the airplane until it has developed the ability to lay eggs itself, can only be conjectured as still in the realm of conjecture. In any event, the outcome will likely be in the best interests of humanity.

Uncle Sam and Johnny Canuck

A most intelligent and interesting letter signed "An American" appeared recently in the "Manchester Guardian" in which the writer dealt at length with the widespread discussion of the recent Imperial Conference which has appeared in the United States press. This he attributes to the fact that the future of the triangular relationship involving Britain, Canada and the United States naturally arouses interest, but he thinks that such interest must continue to be academic.

"Canada is doing very well where and as she is, and Uncle Sam is not complaining. Doubtless they stand. So why bother? Peace has become a habit; therefore war is more or less unthinkable. Peace is accorded by a habit of thought rather than by peace conferences trying to agree on what kind of weapons shall be allowed in the next war," says the "Guardian's" contributor.

According to this acute observer Canada and the United States are developing on parallel but dissimilar lines. At first glance similarity may be noted, but on close acquaintance differences are the things most outstanding. Their national problems are different in most cases, and when alike are not dealt with in the same way. For instance, the United States has nothing to show like

French Canada with its individual culture, language and religion. And he is particularly struck with the differences exhibited by the two countries in dealing with prohibition. "The American people," he says, "create for themselves Franksteins too powerful to control, that can be destroyed only by some new monster. Canada on the contrary did not allow organized booze to get the upper hand; nor did she, in dealing with the social evils of alcohol, do something that could not be undone. The Canadian system of democratic government is flexible, ours is rigid and tightly bound with red tape. That, perhaps, explains why Canada is not bothered with crime waves to the same extent as the United States, and why the boundary line acts as an effective breakwater against the waves from the south."

On the economic side the "Manchester Guardian" correspondent corrects certain current misconceptions when he says that Canada can in no way be considered as a mere economic adjunct to the United States. He holds that in her chosen field Canada's development is not inferior if the difference in population is taken into account. Methods in many instances are different; Canada is not afraid of paternalism or of open partnership between the government and business; south of the boundary line there is nothing to be compared with Ontario's hydro-electric development, and such a semi-public institution as the C. P. R. could not have been developed in the United States. Speculations to the contrary or not he holds that no real change in Canada's relations with the United States is likely to take place; the friendship of the two nations is too long standing to be anything else in future.

The more dispassionate English papers generally discount alarmist talk that Canada will ultimately be brought under United States hegemony. Such fears as "An Outlook" in "The Daily Sketch" (London) are largely imaginary, but there is need for some alarm that Canada may fall a victim to "the imperialism of the dollar." It is an uncomfortable fact that the United States has a good deal more money than it can absorb and is putting it out wherever it can find a return. Where the capital goes it will be hard to avoid some form of control also. Dollar imperialism indeed is one of the big issues of to-day and to-morrow. But even this does not cause serious worry to "The Outlook" because industrially this is the age of the trust, as it is geographically the age of the Empire. The trust eliminates waste, as Empire eliminates war. It points out that U.S. imperialism has maintained peace among a score or so of little nations whose power for mischief making is in inverse proportion to their size, and British imperialism has planted peace on five continents, so that there is nothing even in "dollar imperialism" for anyone to get pessimistic about.

Sad Plight of Imperial Pensioners

The Canadian Legion, the amalgamation of Canadian war veterans' organizations which resulted from the visit of Earl Haig to Canada in 1925 is already engaged in much useful work, not the least of which is an effort to obtain some modification of the British Ministry of Pensions' regulations covering the granting of pensions to Imperial veterans or their survivors now resident in Canada. Under existing conditions the Ministry's requirements in regard to the establishment of a claim for pension are so onerous that hundreds of Imperial veterans, or their widows and children, are practically barred from obtaining the pensions and treatment to which they are justly entitled, and much suffering has thereby resulted.

But the establishment of a claim for pension the Ministry not only requires a complete history of each case from the time of the applicant's discharge from the Army or Navy up to the date of application, but the full certification of that history by certificates at each stage, together with evidence as to the applicant's health before and after the war. The certificates that are required thus have to be a record of about fourteen years during which the applicant may have changed his place of residence, his employment and his whole connection a dozen times. In a large number of cases the applicants are suffering from physical or mental disabilities that make it impossible for them to even attempt obtaining the proofs required. The Department of Soldiers' Civil Re-establishment in Canada is willing to help the applicant in such cases, but is prevented from doing much by the British Ministry's refusal to sanction any expense in connection therewith. Because of the difficulties attending collection of all the evidence required, many men have declined to proceed with a claim and many others have allowed their claims to lapse.

Imperial veterans generally advocate that changes should be made in the Ministry's regulations with a view to giving the U. S. C. R. greater latitude in assisting these applicants for Imperial pensions and that in certain cases authorities should be vested in the Federal Appeal Tribunal of England to act in place of the Assessment Appeal Tribunal of Canada. The Imperial Veterans' League in Great Britain should have the right to act in each branch and to advise the Imperial Veterans' League in Canada. The Imperial Veterans' League in Canada should have the right to act in each branch and to advise the Imperial Veterans' League in Great Britain. The Imperial Veterans' League in Canada should have the right to act in each branch and to advise the Imperial Veterans' League in Great Britain. The Imperial Veterans' League in Canada should have the right to act in each branch and to advise the Imperial Veterans' League in Great Britain.

At London University's Centenary

CANADA, with a contingent of ten, is well represented among the forty other countries sending students to University College, London, now about to celebrate its centenary.

University College was the first institution of its kind in the world to offer education without distinction of class, race, creed or sex, principles which have been followed by all the newer University institutions of Great Britain and the British Empire. It was founded in 1827 by Henry Brongham, Thomas Campbell the poet, and Jeremy Bentham, the utilitarian philosopher. With them were Henry Crabbe Robinson, George Birkbeck, the founder of mechanics institutes; George Grove, the banker and historian of Greece; Joseph Home, Zachary Macaulay, father of the historian; James Mill, father of John Stuart Mill, who was one of the first students to be enrolled and Isaac Lyon Goldsmid, the first Jew to receive a title from the British Crown.

Amongst other countries largely represented at University College, London, are Russia, with 19 students; Holland (21); Australia (24); France (32); Africa (37); Switzerland (39); Japan (41); Germany (51); United States (52); and India (111).

"A dog is your dog, a good watch dog at night?" "I should think so. At the least noise, you have only to wake him up, and he barks."—*Pete Mole (Paris)*.



SIR HENRY DRAYTON IN ALGIERS
Many English-speaking visitors are spending the winter in Northern Africa, and Algiers is especially favored. The picture shows the former Canadian Minister of Finance with Lady Drayton. His health is much improved since he went abroad.

Boys Are What You Make Them

By A. J. Turtle

IN THESE days we are hearing a good deal about the deterioration of character in our boys, especially in Winnipeg where there has been scandal in our high schools. During the short period I have been in the city I have heard so much adverse criticism of our young folks that I have exclaimed, "For God's sake, say less about them and more about their parents. The mischief lies in the home and lack of the ideals and principles which marked the previous generation of parents."

Principals and school trustees have been questioned about the scandals, whereas, it is the parents who should be questioned. There is too much laxity or indifference amongst the modern parents. For a father to be so comfortably absorbed in his business, profession, work or recreation, not to be able to give his boy some companionship, or sufficiently interested in school life, is little short of criminality. Look backward, and you will see that the men who built up Canada had their characters moulded by their parents. A boy's best luck is to be brought up in a good home and in good environment, where a father gravely speaks to his son and the mother frequently uses a proverb which sticks in the boy's mind, and where correction of a fault is judiciously applied.

A boy bubbles with life, and he will laugh on the slightest provocation. Give him something to laugh at. If there is nothing to keep his mind in that happy frame—out of which good things come—give him something to do, sports and games that teach him sportsmanship and fair play. If there is indifference to moral codes or troubles are artificially obscured the boy will bear it in mind, then and afterwards, it becomes photographed on his mental film. So with other early influences. As the twig is bent so the tree will grow.

The boy question is a complex one that does not appear to apply to girls. But, anyway, if we make the boys right, the girls—giving all allowance for the caprices of the feminine sex—are more likely to turn out right. They will go after the boys, there is no stopping them at that. If the boys are bad, so much the worse for the girls. If the boys are being influenced and trained in the upward direction, so much the better for the girls. Boys will be boys; to which may be added that girls will be girls. So there you are. The boy gets it coming and going, so to speak. He doesn't know at that age what's after him and falls in all the easier. I know a boy who a year ago faced a critical situation, who remembered how his father used to shake his head and say "Play the game". When we knew how he played it, we threw our hats up. Fine, wasn't it. Instead of criticising the rising generation so much let's have a return to the old-fashioned fathers and mothers.

The influences that mould the boy in his young days are almost indelible. If a boy's environment has been

good he is well heeled. If he dwells in the tents of wickedness in his youth things are against him. He starts with a handicap, and it's to the glory of a nation when he can be brought out of pernicious influences and become esteemed in his manhood. But boys rightly influenced and having the right stuff in them go ahead and lead happy lives to the glory of God and the well being of their country.

Just now in Russia a terrible thing is happening that deserves consideration of the whole civilized world. Russia is paying an awful price for her change of government. A new and sinister word describes it, *bezprizornost*, the word actually means 'shelterless', but its new significance is 'disaster'. It is applied to hundreds of thousands of street children who belong to nobody, their parents, killed, starved, or lost—at any rate dead in the disaster that overwhelmed the nation. The children wander from town to town, city to city, searching for food and shelter, their lives hopeless. They have lost their childhood. Think of it? They live, but what a terrible existence with their young minds warped and distorted! Boys are what you make them. What then, will become of that pitiful army of children drifting through the miasma of vice and crime?

We here in this beautiful country must be thankful that we can mould the minds of the young generations in the light of Christian love on to the path of happiness. Every boy in Canada must have his chance, and the better we can make them the more splendid will this young nation grow. As Disraeli said, "the youth of the nation are the trustees of posterity". Their future is its future. By caring for them we are caring for Canada.

"Give us men to match our mountains,

Men to match our inland plains;

Men with eras in their purpose—

Men with empires in their brains

"Give us men to match our prairies,

Men to match our inland seas;

Men whose thoughts shall have a pathway,

Up to ampler destinies."

In our public schools we have gone in largely for clinics, and it would appear that some medical men think that instead of the old time method of using the rod the removal of their tonsils, or adenoids, because if they are not diseased now they will be later, on the principle that if he is not naughty now he will be eventually. The surgically ideal boy would have to have a lot of him removed. His teeth, his appendix, and probably his prostate gland which I know nothing about, nor I fancy do the doctors. Having made him physically perfect they imagine it would be an easy job to shape him mentally and morally. However, give a boy a healthy upbringing, under proper moral conditions and he won't want all the scientific attention. Most of them when the doctors were through with them would grow up healthy young animals. A lot of them would get bad advice though.

The mothers are able to see much more of them than their fathers. The early implanting of a good disposition must be largely due to the woman's influence. The lives of all great men show this, and equal suffrage advocates to the contrary, the greatest influence of woman is in the home. Less craving for the lime light in social, political and public life, and more attention to the children and the intensive cultivation of influence of idealism, purity and culture within what they please to call a circumscribed circle will do more to keep this old world straight.

The mothers of the Fathers of Confederation, of our pioneers and nation-builders, did more to make Canada what it is today than all this scrambling to get onto boards of education, our city councils and legislative chambers. The laxity of home influence is largely responsible for the mediocrity from which we are suffering at the present time. Instead of criticizing the young folks so much let us criticize the parents more, and endeavor to get back the old-fashioned mothers and fathers and the blessedness of the old family circle.

Women have an influence upon the susceptible male nature of a different kind compared with that of a man, and a boy remembers the sayings of his mother more permanently than his father's. Gladstone gave credit to his mother and wife for the quality of his services to his country, as does the present Prime Minister of England, Stanley Baldwin. As did Garfield, Beaconsfield owed much to his wife. A boy loses much if he loses his father, but much more if he loses his mother. Mussolini possessed a father and mother and an environment that put the makings into him. His father served in a wine shop, and his mother, who had been a teacher, worked steadily and earnestly for the family. She was quiet and saintly and taught him. Without his mother he would not have become Dictator, and Italy would have remained in her slough of debt and decay. Out of the teachings of his mother he arose to be Italy's man of destiny.

I recall a friend of mine, Joseph Wright, an Oxford M. A., a Heidelberg Ph. D., an Aberdeen LL.D., a Durham D. Cl., a Dublin and Leeds Litt D., a Fellow of the British Academy, and until recently Professor of Comparative Philology at Oxford, who wrote the 100,000 word English dialect dictionary, and several grammars in differ-

ent languages; he was a donkey boy at six years of age in a Yorkshire quarry and worked ten hours a day, owed his inspiration to his mother. His father died when he was a child and left his mother with four young children. She planted the seed and watered it with tears. The mother is the main factor in the lives of most men.

It might be a good thing to follow Australia's example and have a "Boys' week", started I believe by the Rotarians. We have "Fire", "Clean-up" weeks, worthy objectives in their way but immeasurably insignificant to rousing attention to the vital importance of helping the boy to become what we would have him be.

What is essential to-day is to instil faith, vision and enterprise into the rising generation, so that they can march breast forward into the future destiny of Canada.

Boys are what you make them. I have some, and I've watched them for half a century growing up all around, and my conclusion is that what a boy becomes depends mostly on what the father and mother are.

LETTERS TO THE EDITOR

The Blurbs of "Boy" Statesmen

EDITOR SATURDAY NIGHT.

SIR.—A beastly growth on the surface of America's sickliest sentimentality rejoicing in the good old Anglo-Saxon name of Earl (not a title presumably) Lauren Slater, and styling himself the "Boys' Premier of Ontario" whatever that may mean, delivered himself at Guelph, Ontario, on February 15th, of the opinion that in the event of war the young men of this country should be called upon to display that "Greater courage" and be "too brave to fight."

I must confess to ignorance as to the significance of the title "Boys' Premier of Ontario," unless it is the head of some organization for early training in politics, at once the greatest sport and downfall of this country; but with all due respect to his high position and stately dignity, I should like to suggest that this callow youth be muzzled or otherwise prevented from mouthing his half baked views, to the detriment of those glorious Canadians who fought and fell in the Great War (not being possessed of that "greater courage") so that Canada could grow and prosper, but not, I am certain, so that she could produce and rear in softness and safety offspring of this description. Those Canadians upheld the honour of their country before all the world as it had never been upheld, and the lustre of their achievements must not be dimmed by the public utterances of ingrates.

The outburst cannot be excused on the grounds of youth, as the "Boy" is aged 21.

I am, Sir, etc.

"VINDIC"

Halifax, N.S., Feb., 1927.

Light in Yukon Gold Rush

EDITOR SATURDAY NIGHT.

A few weeks ago you published an appreciative review of a new book on Yukon, by W. S. Dill, called "The Long Day." I have never been a knocker of worthy books or articles on Yukon or the Klondike; but having lived there from 1898 to 1901 and having edited Yukon papers, and written much about the gold country, it has always been my aim to write accurately.

In what I have read of his book, he seems to get "things wrong" in the foreground. He endeavors to give the credit of discovering the Klondike goldfields to the squawman, George Carmac, who, as Mr. Ogilvie told me, was not believed, as he was no miner at all.

As a matter of historical fact, Robert Henderson of Pictou, N.S., sailor and miner, washed out the first gold ever known to have been found in the Klondike valley. See "Burning Daylight," by Jack London, which gives a good but not entirely correct account of Henderson's work, and the "Carmac find." All the early writers give Henderson the credit, and I have about a dozen affidavits from Mr. Ogilvie and other leading pioneers, giving Henderson the credit of the real find. It was certainly due to Henderson's invitation, given on the present site of Dawson, "to come up and stake on the new find," that Carmac and his two Indian brothers-in-law stumbled on a richer find than that of Henderson. But it was "Skookum Jim" that found the gold on Bonanza (then Rabbit creek) on their way back, and Carmac broke his word given to Henderson, that if he found any gold on Bonanza he would send back word to him. Later in Dawson he got an awful tongue thrashing for it from Henderson. The latter had, months before, discovered gold on Hunker-Gold Bottom creek, which also produced its millions of dollars' worth of virgin gold. He was refused the right to hold several rich claims that he staked, on a technicality, for which the Dominion government later on offered him compensation, after admitting the error of the gold recorder. He also had to part, for a few thousand dollars, with a very rich claim on Hunker, because disabled from a bad accident, he could not do his work.

Dill libeled Mr. Ogilvie by asserting that he gave Dick Lowe a hint to stake that wonderfully rich fraction of his. Lowe was working for Mr. Ogilvie, who was surveying Bonanza creek for the Dominion government; and he told me that he positively refused any information whatever to Lowe, except that he would have to quit his service before he attempted to stake any fraction or claim. Lowe, who was not a Canadian, took his discharge, staked, and then dissipated the rich gold mine. One of my first duties on assuming the editorial management of the "Yukon Sun," through the kind offices of my staunch friend, Sir Sam Steele, was to make an irresponsible blowhard apologize for a libel on the Commissioner, Mr. Ogilvie, for saying that the latter was interested in his claim.

Mr. Dill says there were 19 murders in Yukon up to 1908, and 19 men were hanged for them. This murder list would make Yukon as bad as Alaska, where the people, as in all U. S. western mining camps, shot each other with easy indifference. It would also be a libel on our splendid R. C. M. Police. As a matter of fact there were not more than five murder cases, and I can only recall five or six murderers hanged (outside the Indians in 1918). I reported two of these trials and saw two of the murderers get their well-deserved reward. He mixes up poor little Slorah with a would-be bad man up the creeks. Slorah shot his mistress in a drunken affair, and so escaped hanging later on.

He speaks of O'Brien, the specialist in murder, as having been brought back from Australia. O'Brien never got out of Yukon, thanks to the R.C.M.P. and old Bill Robertson, railway contractor for the White Pass & Yukon, who on the C.P.R. branch in Maline, taught Sir Percy Girouard the elements of practical railway construction.

But Mr. Dill makes so many slips that I cannot follow him. I must admit that of the incidents he cites so gracefully and pleasantly, many of them did not come within my ken, and I cannot speak with authority, but I am holding them in reserve for further discussion later. As an authority on early Yukon affairs he fails.

The compliments to Miss Kate Ryan, Rev. J. J. Wright, Bishop Bompas, Rev. Dr. John Pringle (late moderator of the Presbyterian church in Canada, and one of the finest of pioneers) and to Dr. A. S. Grant, now of Toronto, who did a very fine work with his Good Samaritan hospital, and to Bishop Stringer, are well deserved.

But I never could admire the cheap jacks like "Swift-water Bill," and other would-be Klondike "heroes," and I must confess that the richest of the Klondike gold mines fell to the least desirable of the miners, in many cases. Even the golden glamor of their success cannot gold plate their characters.

Please drop the "THE" in speaking of Yukon. It is a relic of the days when men spoke entirely of the Yukon river or of the Yukon territory, and is now superfluous. No one speaks of The Alaska, and it is still a territory. "The Klondike" means the Klondike valley, or river or goldfields and is retained on that account alone. The Klondike gold fields have shrunk tremendously, but they were a grand advertisement for Canada for many years.

HENRY J. WOODSIDE.

Ottawa, 19th February, 1927.

38 Calibre

Hotel Clerk—"Just in from Chicago, I see, Mr. Smith."

Mr. Smith—"No; that's a moth hole in my lapel."—*Life*.



TO SERVE AMONG THE ESKIMOS

The Church of England has created a new position, the Archdeacon of the Arctic, whose duty will be to look after the spiritual welfare of the Eskimos. The Rev. A. L. Fleming, of St. John, New Brunswick, who has accepted the appointment, began life as a naval architect and later became a missionary in the Arctic, being the first white man to cross Baffin Land. He is an authority on the Eskimo language and customs.



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The Advance of Jean Baptiste

By P. W. Luce

THE phenomenal growth of the French-Canadian
population is one of the marvels of modern history.
In 1764, shortly after the conquest, the French totalled
around 70,000. To-day, after 162 years, there are nearly
3,000,000 of them.

It is well known that all expatriate races have large
families at first, but the French-Canadians are the only
people who have kept up the good work for successive
generations. Furthermore they are showing no indications
of a change of policy, if one may believe Mr. R. L.
Calder, K.C., who recently declared that, in his opinion,
Ontario is destined to become a French-Canadian province.
His memory goes back to a time when the western
part of Quebec was peopled by British stock; to-day he
sees the eastern part of Ontario almost changed from
British to French.

The only trouble with Mr. Calder is that he is entirely
too pessimistic, according to my friend Jean Baptiste, to
whom I mentioned the distinguished lawyer's prediction.

"Dis Mr. Calder is one not very good prophet," said
Jean Baptiste. "He look ahead, but only a little bit.
When he say dat Ontario will be full up wid de Canadian
by-em-bye he very correct, but what for he stop at dat?
"He got no vision, hein, maybe? Or is it dat dis Mr.
Calder is a little bit weak in de 'rithmetic and don't know
how to count up in de millions?"

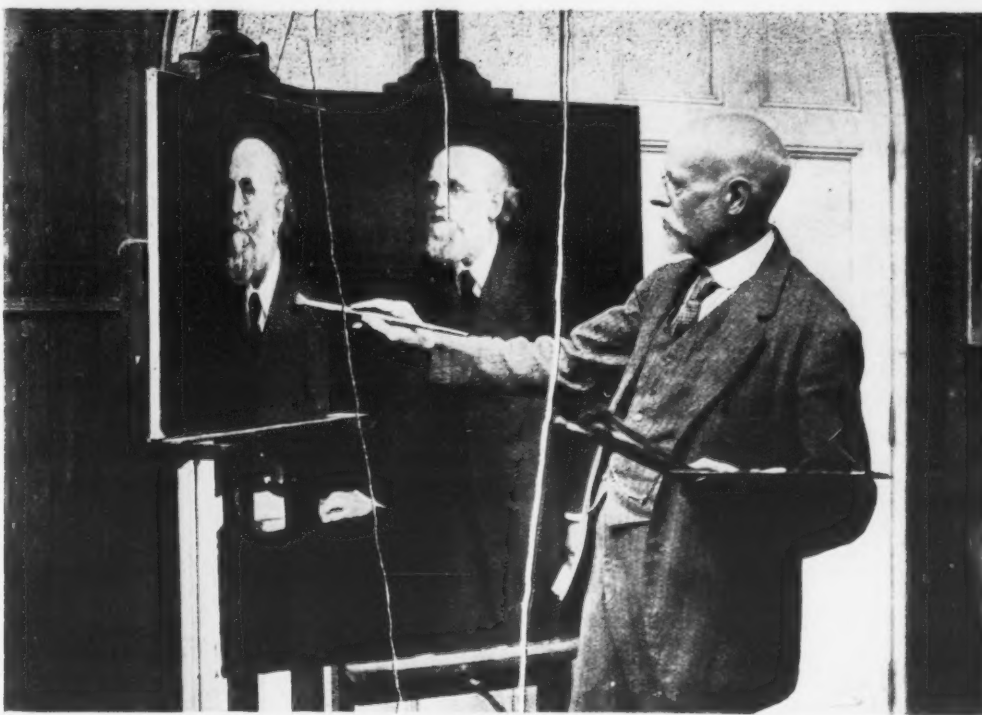
"Surely it can't be dat he tink dat when Ontario
she's all full up de Canadian he going to sit down and be
satisfy' just to smoke de pipe and drink de whisky blanc!"

"You know what de Canadian do when he fin' too
many of his-self in de old part of Quebec, hein? Look
in de blue book of statistique and see how he move over
into Nova Scotia and New Brunswick and de state of
Maine and New York and New Hampshire and Vermont
and make his-self comfortable, even if de oder fellow
dat's dere first got to move away a bit to make room for
him."

"Wal, let me told you, dat's what de habitant is going
to do after he fill up Ontario, say in twenty-thirty years.
He keep right on going west, to Manitoba, to Saskatche-
wan, to Alberta, and den, all in good time, to Breetish
Columbia. Anybody dat don't speak French in Vancouver
in feety-seexty year from now is going to be down on



FISH BUYERS CLAIM TO AUSTRIAN CROWN
Wm. Brightwell, of Islington, England, claims to be the
heir to the Austrian dynasty, and only son of the late
Empress Carlotta of Mexico. Mr. Brightwell is a fish
buyer, and is known at Billingsgate as "Prince Mill."



FAMOUS ARTIST AT SEVENTY-EIGHT

The Hon. John Collier entered upon his seventy-eighth year recently. He is familiar as the painter of "problem" pictures, though he has more than once denied any intention to arouse controversy by his paintings. The picture shows Mr. Collier finishing Rev. Dr. Clifford's portrait for the National Gallery.

his hard luck for nobody else know what he's talking about. And nobody care, too!

"You know, de French-Canadian he never got what you call de Old Home Week. If we try dat everybody got to sleep outside; de old home she's not big enough to hold all de familiee at de same time. What else can you expect when every home she's got two cradles, and sometimes— not often—one of dem is empty for a leetle while. Dere's so many leetle baby dat when dere's one more de papa he never find out until de census man come around next year and say de congratulations for ten boy and seven girl!"

"Lucky for de papa some of de boy and girl is beeg before de las' babee is dere at all! The beeg ones leave home and get married dere own selves. The English dey wait until dey can afford to get married, but dat time never comes! We just go ahead an' trust to le bon dieu."

"After de habitant he's got Canada filled up tight from Halifax to Nootka you can bet your life de population of Uncle Sam's United States she's going to grow mighty beeg and queek! By de year 2000 dere will be at least 200,000,000 Canadians, mebbe more, if we can catch a lot of twin', a few triplet', and a quartette now and again. After dat we grow pretty fast, and in anoder thirty-forty years we've got 500,000,000 of us."

"What dat mean? Dat mean everybody is a Frenchman from Point Barrow to Cape Horn! De American is all gone to live in Paris or has shoot hisself dead in Chicago. De Mexican has had de revolution too many times. De Brazil man and de Peru man and de Chile man and de Argentine man and everybody else in Sout' America is— what you call it?—absorbed by the Canadian, just like de Scotchman dat come to Quebec a hundred year' ago and now he don't know how to eat porridge or play on de buggies!"

"What we do after dat for a place to live and bring up de beeg family I don't know. Mebbe some of de young men go to Australia, mebbe to New Zealand, mebbe to Sout' Africa. No use worrying now about de trouble dey'll have in de year 2066; de Canadian, he's not very good at worrying so far ahead."

"You know, my friend," concluded Jean Baptiste, "de British government, she better be thankful for de good loyalty of de Canadian. We going to be nice to her. Some time about de year 2035 we going to give her de United States for a Christmas present, and if de Yankee man don't like it he can go eat his hat! And by-em-bye, when we got it all filled up with us, we give England Sout' America back again too. What you say? She never had Sout' America! No matter, we give it to her anyway!"

Commercial Art

SOME artists earn a living illustrating magazines. Making photographs or sketches of the latest "Movie Queens".

Drawing most alluring pictures advertising pork and beans.

That's art—Commercial art.

There are men who write advertisements in verse and also prose.

Anent some special brand of soup that everybody knows.

And people painting posters recommending theatre "shows".

That's art—Commercial art.

But the most convincing artists of them all, upon the whole.

Are the enterprising fellows who, with true aesthetic soul, make a very handsome living painting slate to look like coal!

That's ART—COMMERCIAL ART.

—Roger B. Priceiman

Bankers Overrate Picture

ALTHOUGH the German Reichsbank, seemingly has possessed a Midas touch for the past few years in all its financial transactions, the sole adventure of its directors into the world of art is proving a dismal failure.

In trying to protect themselves against losses caused by an unfaithful employee named Arnold the directors seized a Gainsborough painting, presumably of great worth, in the home of the accused official. The losses through Arnold were estimated at \$150,000.

The Reichsbank immediately announced that it was in possession of a Gainsborough worth at least \$250,000 and invited art lovers to make offers.

Arnold, hearing of the price set by the bankers, demanded the difference between the amount of their losses and the estimated value of the painting, offering, however, to settle the matter for \$5,000 cash, which offer was rejected.

Investigation shows that, though the picture is genuine, it is one of Gainsborough's earlier works and not worth \$15,000, which Arnold said a Swiss dealer had offered. The same picture was often offered to European galleries, and the highest previous bid was \$3,500.

Rather than admit they were failures as judges of art, the directors are leaving the painting in the Reichsbank vaults, since by keeping it the unpleasantness of explaining the loss is obviated and the bank's books can show the possession of art treasures valued at \$250,000.

The Passing Show

I LOVE THE NAME OF ANNABELLE

I love the name of Annabelle,
It's sweeter than a kiss is;
When Charm, a heavenly mamma, fell
It came to earth as Annabelle
Designed for lovely misses!

Who answers then to Annabelle?

No rarer maid than this is.

So let a brief hosanna swell—

I LOVE THE NAME OF ANNABELLE!

I have to, it's the missus!

Sir Douglas Mawson, the explorer, says that there is a seventh continent under the Antarctic Ocean. And if it could be consulted it would probably indicate that it was darned glad to be there.

Advice to those about to write a love letter: Anything you say will be used as evidence against you.

School-pupils in Chicago have organized to do without slang as a feature of Better Speech week.

And it is rumored that they are having great difficulty in making themselves understood.

The predicament of the British diplomats in attempting to define their case to the Chinese can be sympathized with by anyone who has ever tried to explain to a Chinese laundryman that he has lost his ticket.

After listening to some radio announcers, static seems almost intelligible.

A definition, in modern philosophy, of a thing or object is a "meeting-place of relations". But most heads of families, we imagine, will resent being called an object.

You have to hand it to Mussolini. He has infused sentiment in Italy to an amazing degree. Practically all of the populace agree with him that he is a great man.

A MIRACLE OF MORN

The earth at dawn is like a maid
New-risen from her bed.
Her pallid cheeks and lips betrayed,
Her quivering curls hung all dishevelled
About her tousled head!

And as in round of song, there lies—

A magic in the sun

And ere her lovers open their eyes—

The roses in her cheeks arise—

And she's the fairest one!

AS ONE THINKS IT MUST BE

"Do you think my cough is bad enough for me to go to the concert?"

United States Government has authorized the creation of a wild life refuge at Curry, Alaska. But will the flappers go there?

Scientists state that the world is adapted better to insect life than for human beings. This would explain why club boxes never seem to die off.

ESTHER

Esther says that she thinks the only solution of the problem in China will be for the British to chase all those foreign Chinese out of there.

It is claimed that there are too many men working at white-collar jobs in this country. Still, someone has to pay the income-tax.

GREATER LOVE

"I love you so."

He softly said.

"I'd die for you."

She raised her head—

"You'd die for me."

"You love me so?"

"When my time comes."

He answered low.

ROGUE'S GALLERY

And now, ladies and gentlemen, we come to Mr. Perkins. Mr. Perkins is the man who invites a few people up to his house for "a little party", requesting that each bring a contribution toward the liquid refreshments.



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CANADIAN SKF COMPANY LTD.
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When the party is declared "on", it is discovered that Mr. Perkins' personal contribution toward the event is a cork-screw.

You notice we have photographed Mr. Perkins with a bottle of Gordon Gin in his hand. He had to borrow it from a friend for the occasion.

Hal Frank

French Canada with its individual culture, language and religion. And he is particularly struck with the differences exhibited by the two countries in dealing with prohibition. "The American people," he says, "create for themselves Franksteins too powerful to control, that can be destroyed only by some new monster. Canada on the contrary did not allow organized booze to get the upper hand; nor did she, in dealing with the social evils of alcohol, do something that could not be undone. The Canadian system of democratic government is flexible, ours is rigid and tightly bound with red tape. That, perhaps, explains why Canada is not bothered with crime waves to the same extent as the United States, and why the boundary line acts as an effective breakwater against the waves from the south."

On the economic side the "Manchester Guardian" correspondent corrects certain current misconceptions when he says that Canada can in no way be considered as a mere economic adjunct to the United States. He holds that in her chosen field Canada's development is not inferior if the difference in population is taken into account. Methods in many instances are different; Canada is not afraid of paternalism or of open partnership between the government and business; south of the boundary line there is nothing to be compared with Ontario's hydro-electric development, and such a semi-public institution as the C. P. R. could not have been developed in the United States. Speculations to the contrary or not he holds that no real change in Canada's relations with the United States is likely to take place; the friendship of the two nations is too long standing to be anything else in future.

The more dispassionate English papers generally discount alarmist talk that Canada will ultimately be brought under United States hegemony. Such fears as "An Onlooker" in "The Daily Sketch" (London) are largely imaginary, but there is need for some alarm that Canada may fall a victim to "the imperialism of the dollar." It is an uncomfortable fact that the United States has a good deal more money than it can absorb and is putting it out wherever it can find a return. Where the capital goes it will be hard to avoid some form of control also. Dollar imperialism indeed is one of the big issues of to-day and to-morrow. But even this does not cause serious worry to "The Outlook" because industrially this is the age of the trust, as it is geographically the age of the Empire. The trust eliminates waste, as Empire eliminates war. It points out that U. S. imperialism has maintained peace among a score or so of little nations whose power for mischief making is in inverse proportion to their size, and British imperialism has planted peace on five continents, so that there is nothing even in "dollar imperialism" for anyone to get pessimistic about.

Sad Plight of Imperial Pensioners

The Canadian Legion, the amalgamation of Canadian war veterans' organizations which resulted from the visit of Earl Haig to Canada in 1925 is already engaged in much useful work, not the least of which is an effort to obtain some modification of the British Ministry of Pensions regulations governing the granting of pensions to British veterans on their arrival in Canada. Under existing conditions the Ministry's requirements in regard to the establishment of a claim for a pension are so onerous that hundreds of Imperial veterans, and their widows and children, are practically barred from obtaining the pensions and treatment to which they are justly entitled. In Canada suffering has thereby resulted.

The establishment of a claim for pension the Ministry now requires a complete history of each case from the time of the applicant's discharge from the Army or Navy, and the date of his application, but the full details of a claimant's life are required at each stage. A pension applicant has to be interviewed by a medical officer before he is interviewed by a pension officer. The documents that are required thus have to be prepared at about fourteen years during which the applicant may have changed his place of residence, his employment and his whole manner of life. In a large number of cases the applicants are suffering from physical disabilities that make it impossible for them to even attempt obtaining the papers required. The Department of Soldiers' Civil Re-establishment in Canada is willing to add the applicant in such cases, but is prevented from doing much by the British Ministry's refusal to accept an expense in connection therewith. Because of the difficulties attending collection of all the necessary papers many men have declined to proceed with a claim, and many others have allowed their claims to lapse.

Imperial veterans generally advocate that changes should be made in the Ministry's regulations with a view to giving the D. S. R. greater latitude in assisting these applicants and that in certain cases applications should be closed in the Federal Appeal Board in Canada, instead of in the Assessment Appeal Tribunal of England. Members of the Canadian Legion are now preparing a new organization in co-operation with the British Empire Service League in Great Britain, to help these men in every way and form in each branch of the Legion's program. For the purpose of rendering such assistance the required assistance, and it is expected that this will be done. An officer of the Canadian Legion, Mr. A. L. Laidlaw, has lately gone to England to meet with the headquarters of the British Empire Service League and it is hoped that some arrangements will result. But the real remedy lies in the relaxation of unnecessary red tape by the British Ministry of Pensions.

At London University's Centenary

CANADA, with a contingent of ten, is well represented among the many other countries sending students to University College, London, to celebrate its centenary.

University College was the first institution of its kind in the world to offer education without distinction of class, race, creed or sex, principles which have been followed by all the newer University institutions of Great Britain and the British Empire. It was founded in 1827 by Henry Brongham, Thomas Campbell the poet, and Jeremy Bentham, the utilitarian philosopher. With them were Henry Crabb Robinson, George Birkbeck, the founder of mechanics institutes, George Grote, the banker and historian of Greece, Joseph Home, Zachary Macaulay, father of the historian, James Mill, father of John Stuart Mill, who was one of the first students to be enrolled and Isaac Lyon Goldsmid, the first Jew to receive a title from the British Crown.

Amongst other countries largely represented at University College, London, are Russia, with 19 students; Holland (21); Australia (24); France (32); Africa (37); Switzerland (29); Japan (41); Germany (51); United States (52); and India (111).

"A vill is your dog a good watch dog at night?" "I should think so. At the least noise, you have only to wake him up, at he barks." — *Pile Mite (Paris)*



SIR HENRY DRAYTON IN ALGIERS
Many English-speaking visitors are spending the winter in Northern Africa, and Algiers is especially favored. The picture shows the former Canadian Minister of Finance with Lady Drayton. His health is much improved since he went abroad.

Boys Are What You Make Them

By A. J. Turtle

IN THESE days we are hearing a good deal about the deterioration of character in our boys, especially in Winnipeg where there has been scandal in our high schools. During the short period I have been in the city I have heard so much adverse criticism of our young folks that I have exclaimed, "For God's sake, say less about them and more about their parents. The mischief lies in the home and lack of the ideals and principles which marked the previous generation of parents."

Principals and school trustees have been questioned about the scandals, whereas, it is the parents who should be questioned. There is too much laxity or indifference amongst the modern parents. For a father to be so comfortably absorbed in his business, profession, work or recreation, not to be able to give his boy some companionship, or sufficiently interested in school life, is little short of criminality. Look backward, and you will see that the men who built up Canada had their characters moulded by their parents. A boy's best luck is to be brought up in a good home and in good environment, where a father gravely speaks to his son and the mother frequently uses a proverb which sticks in the boy's mind, and where correction of a fault is judiciously applied.

A boy bubbles with life, and he will laugh on the slightest provocation. Give him something to laugh at. If there is nothing to keep his mind in that happy frame—out of which good things come—give him something to do, sports and games that teach him sportsmanship and fair play. If there is indifference to moral codes, or troubles are artificially obscured the boy will bear it in mind, then and afterwards, it becomes photographed on his mental film. So with other early influences. As the twig is bent so the tree will grow.

The boy question is a complex one that does not appear to apply to girls. But, anyway, if we make the boys right, the girls—giving all allowance for the caprices of the feminine sex—are more likely to turn out right. They will go after the boys; there is no stopping them at that. If the boys are bad, so much the worse for the girls. If the boys are being influenced and trained in the upward direction, so much the better for the girls. Boys will be boys; to which may be added that girls will be girls. So there you are. The boy gets it coming and going, so to speak. He doesn't know at that age what's after him and falls in all the easier. I know a boy who a year ago faced a critical situation, who remembered how his father used to shake his head and say "Play the game". When we knew how he played it, we threw our hats up. Fine, wasn't it. Instead of criticising the rising generation so much let's have a return to the old-fashioned fathers and mothers.

The influences that mould the boy in his young days are almost indelible. If a boy's environment has been

good he is well heeled. If he dwells in the tents of wickedness in his youth things are against him. He starts with a handicap, and it's to the glory of a nation when he can be brought out of pernicious influences and become esteemed in his manhood. But boys rightly influenced and having the right stuff in them go ahead and lead happy lives to the glory of God and the well being of their country.

Just now in Russia a terrible thing is happening that deserves consideration of the whole civilized world. Russia is paying an awful price for her change of government. A new and sinister word describes it, *bezprizornost*, the word actually means 'shelterless', but its new significance is 'disaster'. It is applied to hundreds of thousands of street children who belong to nobody, their parents, killed, starved, or lost—at any rate dead in the disaster that overwhelmed the nation. The children wander from town to town, city to city, searching for food and shelter, their lives hopeless. They have lost their childhood. Think of it? They live, but what a terrible existence with their young minds warped and distorted! Boys are what you make them. What then, will become of that pitiful army of children drifting through the miasma of vice and crime?

We here in this beautiful country must be thankful that we can mould the minds of the young generations in the light of Christian love on to the path of happiness. Every boy in Canada must have his chance, and the better we can make them the more splendid will this young nation grow. As Disraeli said, "the youth of the nation are the trustees of posterity". Their future is its future. By caring for them we are caring for Canada.

"Give us men to match our mountains,
Men to match our inland plains;
Men with eras in their purpose—
Men with empires in their brains."

"Give us men to match our prairies,
Men to match our inland seas;
Men whose thoughts shall have a pathway,
Up to ampler destinies."

In our public schools we have gone in largely for clinics, and it would appear that some medical men think that instead of the old time method of using the rod the removal of their tonsils, or adenoids, because if they are not diseased now they will be later, on the principle that if he is not naughty now he will be eventually. The surgically ideal boy would have to have a lot of him removed. His teeth, his appendix, and probably his prostate gland which I know nothing about, nor I fancy do the doctors. Having made him physically perfect they imagine it would be an easy job to shape him mentally and morally. However, give a boy a healthy upbringing, under proper moral conditions and he won't want all the scientific attention. Most of them when the doctors were through with them would grow up healthy young animals. A lot of them would get bad advice though.

The mothers are able to see much more of them than their fathers. The early implanting of a good disposition must be largely due to the woman's influence. The lives of all great men show this, and equal suffrage advocates to the contrary, the greatest influence of woman is in the home. Less craving for the lime light in social, political and public life, and more attention to the children and the intensive cultivation of influence of idealism, purity and culture within what they please to call a circumscribed circle will do more to keep this old world straight.

The mothers of the Fathers of Confederation, of our pioneers and nation-builders, did more to make Canada what it is today than all this scrambling to get onto boards of education, our city councils and legislative chambers. The laxity of home influence is largely responsible for the mediocrity from which we are suffering at the present time. Instead of criticizing the young folks so much let us criticize the parents more, and endeavor to get back the old-fashioned mothers and fathers and the blessedness of the old family circle.

Women have an influence upon the susceptible male nature of a different kind compared with that of a man, and a boy remembers the sayings of his mother more permanently than his father's. Gladstone gave credit to his mother and wife for the quality of his services to his country, as does the present Prime Minister of England, Stanley Baldwin. As did Garfield, Beaconsfield owed much to his wife. A boy loses much if he loses his father, but much more if he loses his mother. Mussolini possessed a father and mother and an environment that put the makings into him. His father served in a wine shop, and his mother, who had been a teacher, worked steadily and earnestly for the family. She was quiet and saintly and taught him. Without his mother he would not have become Dictator, and Italy would have remained in her slough of debt and decay. Out of the teachings of his mother he arose to be Italy's man of destiny.

I recall a friend of mine, Joseph Wright, an Oxford M. A., a Heidelberg Ph. D., an Aberdeen LL.D., a Durham D. C., a Dublin and Leeds Litt D., a Fellow of the British Academy, and until recently Professor of Comparative Philology at Oxford, who wrote the 100,000 word English dialect dictionary, and several grammars in differ-

ent languages; he was a donkey boy at six years of age in a Yorkshire quarry and worked ten hours a day, owed his inspiration to his mother. His father died when he was a child and left his mother with four young children. She planted the seed and watered it with tears. The mother is the main factor in the lives of most men.

It might be a good thing to follow Australia's example and have a "Boys' week", started I believe by the Rotarians. We have "Fire", "Clean-up" weeks, worthy objectives in their way but immeasurably insignificant to rousing attention to the vital importance of helping the boy to become what we would have him be.

What is essential to-day is to instill faith, vision and enterprise into the rising generation, so that they can march breast forward into the future destiny of Canada.

Boys are what you make them. I have some, and I've watched them for half a century growing up all around, and my conclusion is that what a boy becomes depends mostly on what the father and mother are.

LETTERS TO THE EDITOR

The Blurbs of "Boy" Statesmen

EDITOR SATURDAY NIGHT.

SIR.—A beastly growth on the surface of America's sickliest sentimentality rejoicing in the good old Anglo-Saxon name of Earl (not a title presumably) Lauten Slager, and styling himself the "Boys' Premier of Ontario," what ever that may mean, delivered himself at Guelph, Ontario, on February 18th, of the opinion that in the event of war the young men of this country should be called upon to display that "Greater courage" and be "too brave to fight."

I must confess to ignorance as to the significance of the title "Boys' Premier of Ontario," unless it is the head of some organization for early training in politics, at once the greatest sport and downfall of this country; but with all due respect to his high position and stately dignity, I should like to suggest that this callow youth be muzzled or otherwise prevented from mouthing his half-baked views, to the detriment of those glorious Canadians who fought and fell in the Great War (not being possessed of that "greater courage") so that Canada could grow and prosper, but not, I am certain, so that she could produce and rear in softness and safety offspring of this description. Those Canadians upheld the honour of their country before all the world as it had never been upheld, and the lustre of their achievements must not be dimmed by the public utterances of ingrates.

The outburst cannot be excused on the grounds of youth, as the "Boy" is aged 21.

I am, Sir, etc.

Halifax, N.S., Feb., 1927.

"VINDEN"

Light in Yukon Gold Rush

EDITOR SATURDAY NIGHT.

A few weeks ago you published an appreciative review of a new book on Yukon, by W. S. Dill, called "The Long Day." I have never been a knocker of worthy books or articles on Yukon or the Klondike; but having lived there from 1898 to 1904 and having edited Yukon papers, and written much about the gold country, it has always been my aim to write accurately.

In what I have read of his book, he seems to get "things wrongside foremost." He endeavors to give the credit of discovering the Klondike goldfields to the squawman, George Carmac, who, as Mr. Ogilvie told me, was not believed, as he was no miner at all.

As a matter of historical fact, Robert Henderson of Pictou, N.S., sailor and miner, washed out the first gold ever known to have been found in the Klondike valley. See "Burning Daylight," by Jack London, which gives a good but not entirely correct account of Henderson's work, and the "Carmac find." All the early writers give Henderson the credit, and I have about a dozen affidavits from Mr. Ogilvie and other leading pioneers, giving Henderson the credit of the find. It was certainly due to Henderson's invitation, given on the present site of Dawson, "to come up and stake on the new find," that Carmac and his two Indian brothers-in-law stumbled on a richer find than that of Henderson. But it was "Skookum Jim" that found the gold on Bonanza (then Rabbit creek) on their way back, and Carmac broke his word given to Henderson, that if he found any gold on Bonanza he would send back word to him. Later in Dawson he got an awful tongue thrashing for it from Henderson. The latter had, months before, discovered gold on Hunker-Gold Bottom creek, which also produced its millions of dollars' worth of virgin gold. He was refused the right to hold several rich claims that he staked, on a technicality, for which the Dominion government later on offered him compensation, after admitting the error of the gold records. He also had to part, for a few thousand dollars, with a very rich claim on Hunker, because disabled from a bad accident, he could not do his work.

Dill libeled Mr. Ogilvie by asserting that he gave Dick Lowe a hint to stake that wonderfully rich fraction of his. Lowe was working for Mr. Ogilvie, who was surveying Bonanza creek for the Dominion government; and he told me that he positively refused any information whatever to Lowe, except that he would have to quit his service before he attempted to stake any fraction or claim. Lowe, who was not a Canadian, took his discharge, staked, and dissipated the rich gold mine. One of my first duties on assuming the editorial management of the "Yukon Sun," through the kind offices of my staunch friend, Sir Sam Steele, was to make an irresponsible blowhard apologize for a libel on the Commissioner, Mr. Ogilvie, for saying that the latter was interested in his claim.

Mr. Dill says there were 19 murders in Yukon up to 1908, and 19 men were hanged for them. This murder list would make Yukon as bad as Alaska, where the people, as in all U. S. western mining camps, shot each other with easy indifference. It would also be a libel on our splendid R. C. M. Police. As a matter of fact there were not more than five murder cases, and I can only recall five or six murderers hanged (outside the Indians in 1918). I reported two of these trials and saw two of the murderers get their well-deserved reward. He mixes up poor little Slorah with a would-be bad man up the creeks. Slorah shot his mistress in a drunken affair, and so escaped hanging later on.

He speaks of O'Brien, the specialist in murder, as having been brought back from Australia. O'Brien never got out of Yukon, thanks to the R. C. M. P. and old Bill Johnston, railway contractor for the White Pass & Yukon; who, on the C. P. R. branch in Maine, taught Sir Percy Girouard the elements of practical railway construction.

But Mr. Dill makes so many slips that I cannot follow him. I must admit that of the incidents he elides so gracefully and pleasantly, many of them did not come within my ken, and I cannot speak with authority, but I am holding them in reserve for further discussion later. As an authority on early Yukon affairs he fails.

The compliments to Miss Kate Ryan, Rev. J. J. Wright, Bishop Bompas, Rev. Dr. John Pringle (late moderator of the Presbyterian church in Canada, and one of the finest of pioneers), and to Dr. A. S. Grant, now of Toronto, who did a very fine work with his Good Samaritan hospital, and to Bishop Stringer, are well deserved.

But I never could admire the cheap jacks like "Swift-water Bill," and other would-be Klondike "heroes," and I must confess that the richest of the Klondike gold mines fell to the least desirable of the miners, in many cases. Even the golden glamor of their success cannot gold plate their characters.

Please drop the "THE" in speaking of Yukon. It is a relic of the days when men spoke entirely of the Yukon river or of the Yukon territory, and is now superfluous. No one speaks of The Alaska, and it is still a territory. "The Klondike" means the Klondike valley, or river or goldfields and is retained on that account alone. The Klondike goldfields have shrunk tremendously, but they were a grand advertisement for Canada for many years.

HENRY J. WOODBINE

Ottawa, 19th February, 1927.

38 Calibre

Hotel Clerk—"Just in from Chicago, I see, Mr. Smith."

Mr. Smith—"No; that's a moth hole in my lapel"—*Life*.



TO SERVE AMONG THE ESKIMOS
The Church of England has created a new position, the Archdeacon of the Arctic, whose duty will be to look after the spiritual welfare of the Eskimos. The Rev. A. L. Fleming, of St. John, New Brunswick, who has accepted the appointment, began life as a naval architect and later became a missionary in the Arctic, being the first white man to cross Baffin Land. He is an authority on the Eskimo language and customs.



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HECTOR CHARLESWORTH, EDITOR

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The Advance of Jean Baptiste

By P. W. Luce

THE phenomenal growth of the French-Canadian population is one of the marvels of modern history. In 1764, shortly after the conquest, the French totalled around 70,000. To-day, after 162 years, there are nearly 3,000,000 of them.

It is well known that all expatriate races have large families at first, but the French-Canadians are the only people who have kept up the good work for successive generations. Furthermore they are showing no indications of a change of policy, if one may believe Mr. R. L. Calder, K.C., who recently declared that, in his opinion, Ontario is destined to become a French-Canadian province. His memory goes back to a time when the western part of Quebec was peopled by British stock; to-day he sees the eastern part of Ontario almost changed from British to French.

The only trouble with Mr. Calder is that he is entirely too pessimistic, according to my friend Jean Baptiste, to whom I mentioned the distinguished lawyer's prediction.

"Dis Mr. Calder is one not very good prophet," said Jean Baptiste. "He look ahead, but only a little bit. When he say dat Ontario will be full up wid de Canadian by-em-hye he very correct, but what for he stop at dat? He got no vision, hein, maybe? Or is it dat dis Mr. Calder is a little bit weak in de 'rithmetic and don't know how to count up in de millions?"

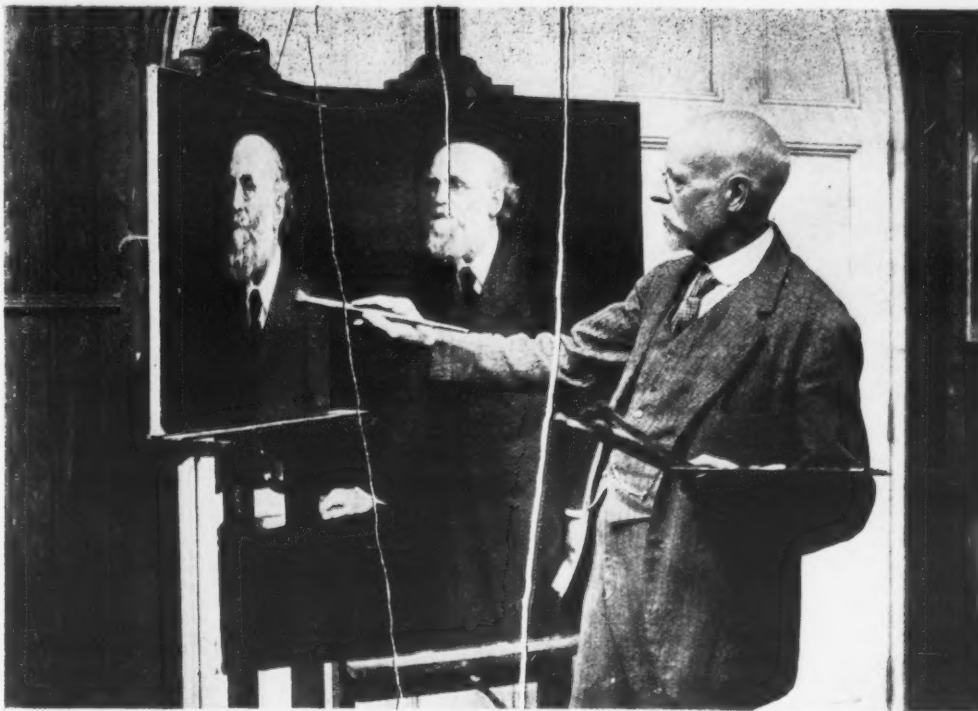
"Surely it can't be dat he tink dat when Ontario she's all full up de Canadian he going to sit down and be satisfy' just to smoke de pipe and drink de whisky blanc!"

"You know what de Canadian do when he fin' too many of his-self in de old part of Quebec, hein? Look in de blue book of statistique and see how he move over into Nova Scotia and New Brunswick and de state of Maine and New York and New Hampshire and Vermont and make his-self comfortable, even if de oder fellow dat's dere first got to move away a bit to make room for him."

"Wal, let me tell you, dat's what de habitant is going to do after he fill up Ontario, say in twenty-three years. He keep right on going west, to Manitoba, to Saskatchewan, to Alberta, and den, all in good time, to Breetish Columbia. Anybody dat don't speak French in Vancouver in feety-seexty year from now is going to be down on



FISH BUYER'S CLAIM TO AUSTRIAN CROWN
Wm. Brightwell, of Islington, England, claims to be the heir to the Austrian dynasty, and only son of the late Empress Carlotta of Mexico. Mr. Brightwell is a fish buyer, and is known at Billingsgate as "Prince Mill."



FAMOUS ARTIST AT SEVENTY-EIGHT

The Hon. John Collier entered upon his seventy-eighth year recently. He is familiar as the painter of "problem" pictures, though he has more than once denied any intention to arouse controversy by his paintings. The picture shows Mr. Collier finishing Rev. Dr. Clifford's portrait for the National Gallery.

his hard luck for nobody else know what he's talking about. And nobody care, too!

"You know, de French-Canadian he never got what you call de Old Home Week. If we try dat everybody got to sleep outside; de old home she's not big enough to hold all de familiee at de same time. What else can you expect when every home she's got two cradles, and sometimes— not often—one of dem is empty for a leetle while. Dere's so many leetle baby dat when dere's one more de papa he never find out until de census man come around next year and say de congratulations for ten boy and seven girl!"

"Lucky for de papa some of de boy and girl is heeg before de las' babee is dere at all! The heeg ones leave home and get married dere own selves. The English dey wait until dey can afford to get married, but dat time never comes! We just go ahead an' trust to le bon dieu. "After de habitant he's got Canada filled up tight from Halifax to Nootka you can bet your life de population of Uncle Sam's United States she's going to grow mighty heeg and queeck! By de year 2000 dere will be at least 200,000,000 Canadians, mebbe more, if we can catch a lot of twin', a few triplet', and a quartette now and again. After dat we grow pretty fast, and in another thirty-four years we've got 500,000,000 of us."

"What dat mean? Dat mean everybody is a Frenchman from Point Barrow to Cape Horn! De American is all gone to live in Paris or has shoot hisself dead in Chicago. De Mexican has had de revolution too many times. De Brazil man and de Peru man and de Chile man and de Argentine man and everybody else in Sout' America is— what you call it?—absorbed by the Canadian, just like de Scotchman dat come to Quebec a hundred year' ago and now he don't know how to eat porridge or play on de bagpipes!"

"What we do after dat for a place to live and bring up de heeg family I don't know. Mebbe some of de young men go to Australia, mebbe to New Zealand, mebbe to Sout' Africa. No use worrying now about de trouble dey'll have in de year 2066; the Canadian, he's not very good at worrying so far ahead."

"You know, my friend," concluded Jean Baptiste, "de British government, she better be thankful for de good loyalty of de Canadian. We going to be nice to her. Some time about de year 2035 we going to give her de United States for a Christmas present, and if de Yankee man don't like it he can go eat his hat! And by-em-hye, when we got it all filled up with us, we give England Sout' America back again too. What you say? She never had Sout' America! No matter, we give it to her anyway!"

Commercial Art

SOME artists earn a living illustrating magazines. Making photographs or sketches of the latest "Movie Queens". Drawing most alluring pictures advertising pork and beans. That's art—Commercial art. There are men who write advertisements in verse and also prose. Anent some special brand of soup that everybody knows. And people painting posters recommending theatre "shows". That's art—Commercial art. But the most convincing artists of them all, upon the whole, are the enterprising fellows who, with true aesthetic soul, make a very handsome living painting slate to look like coal! That's ART—COMMERCIAL ART.

—Roger B. Priesman

Bankers Overrate Picture

ALTHOUGH the German Reichsbank, seemingly has possessed a Midas touch for the past few years in all its financial transactions, the sole adventure of its directors into the world of art is proving a dismal failure.

In trying to protect themselves against losses caused by an unfaithful employee named Arnold the directors seized a Gainsborough painting, presumably of great worth, in the home of the accused official. The losses through Arnold were estimated at \$150,000.

The Reichsbank immediately announced that it was in possession of a Gainsborough worth at least \$250,000 and invited art lovers to make offers.

Arnold, hearing of the price set by the bankers, demanded the difference between the amount of their losses and the estimated value of the painting, offering, however, to settle the matter for \$5,000 cash, which offer was rejected.

Investigation shows that though the picture is genuine, it is one of Gainsborough's earlier works and not worth \$15,000, which Arnold said a Swiss dealer had offered. The same picture was often offered to European galleries, and the highest previous bid was \$3,500.

Rather than admit they were failures as judges of art, the directors are leaving the painting in the Reichsbank vaults, since by keeping it the unpleasantness of explaining the loss is obviated and the bank's books can show the possession of art treasures valued at \$250,000.

The Passing Show

I LOVE THE NAME OF ANNABELLE

I love the name of Annabelle.
It's sweeter than a kiss is—
When Charm, a heavenly manna, fell
It came to earth as Annabelle
Designed for lovely misses!

Who answers then to Annabelle

No rarer maid than this is—

So let a brief hosanna swell—

I LOVE THE NAME OF ANNABELLE!

I have too, it's the missus!

Sir Douglas Mawson, the explorer, says that there is a seventh continent under the Antarctic Ocean. And if it could be consulted it would probably indicate that it was darned glad to be there.

Advice to those about to write a love letter: Anything you say will be used as evidence against you.

School-pupils in Chicago have organized to do without slang as a feature of Better Speech week. And it is rumored that they are having great difficulty in making themselves understood.

The predicament of the British diplomats in attempting to define their case to the Chinese can be sympathized with by anyone who has ever tried to explain to a Chinese laundressman that he has lost his ticket.

After listening to some radio announcements, static seems almost intelligible.

A definition, in modern philosophy, of a thing or object is a "meeting-place of relations". But most heads of families, we imagine, will resent being called an object.

You have to hand it to Mussolini. He has unified sentiment in Italy to an amazing degree. Practically all of the populace agree with him that he is a great man.

A MIRACLE OF MORN

The earth at dawn is like a maid
New-risen from her bed.
Her pallid cheeks and lips betrayed,
Her quivering curls hung all dishevelled,
About her tousled head!

But as in round of yonge, there lies

A magic in the sun

And ere her lovers open their eyes—

The roses in her cheeks arise—

And she's the fairest one!

AS ONE THINKS IT MUST BE

"Do you think my rough is had enough for me to go to the concert?"

United States Government has authorized the export of a wild life refuge at Curry, Alaska. But will the flappers go there?

Scientists state that the world is adapted better for insect life than for human beings. This would explain why club bones never seem to die off.

ESTHER

Esther says that she thinks the only solution of the problem in China will be for the British to chase all those foreign Chinese out of there.

It is claimed that there are too many men working at white-collar jobs in this country. Still, someone has to pay the income-tax.

GREATER LOVE

"I love you so."

He softly said

"I'd die for you."

She raised her head—

"You'd die for me."

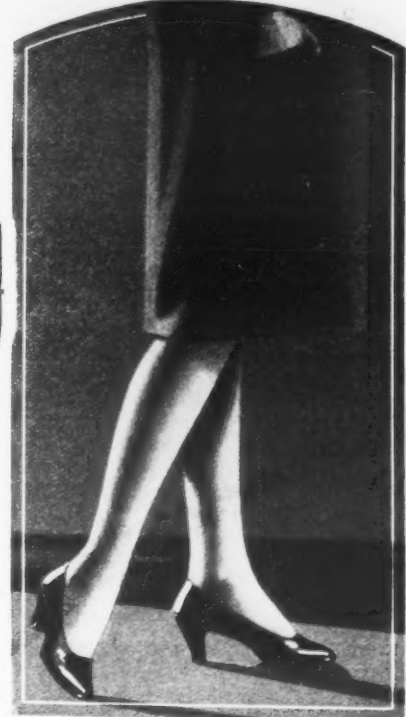
"You love me so."

"When my time comes"

He answered low.

ROGUE'S GALLERY

And now, ladies and gentlemen, we come to Mr. Perkins. Mr. Perkins is the man who invites a few people up to his house for "a little party", requesting that each bring a contribution toward the liquid refreshments.



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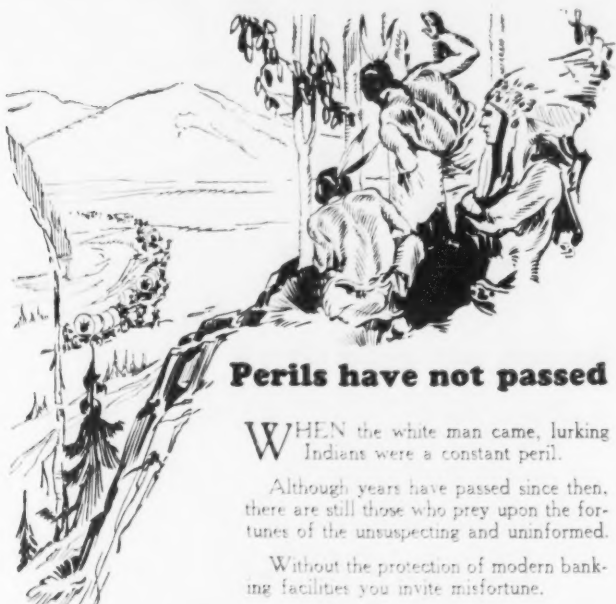
When the party is declared "on", it is discovered that Mr. Perkins' personal contribution toward the event is a cork-screw.

You notice we have photographed Mr. Perkins with a bottle of Gordon Gin in his hand. He had to borrow it from a friend for the occasion.

Hal Frank

Phillip's Square
Montreal

96 582



Perils have not passed

WHEN the white man came, lurking Indians were a constant peril.

Although years have passed since then, there are still those who prey upon the fortunes of the unsuspecting and uninformed.

Without the protection of modern banking facilities you invite misfortune.

The Royal Bank of Canada

What Brain Fibres Tell

"ONLY as old as one's brain fibres," may take the place of "a woman's as old as she looks," and "a man's as old as he feels," according to new laboratory evidence found by Dr. Louis Casamajor, professor of Neurology at the New York College of Physicians and Surgeons. He is seeking and finding "the anatomical basis for human behaviour" in changes that take place in the developing brain. Using kittens, rats and guinea pigs at first, his experiments have now reached the point where he is studying the behaviour of babies in relation to the development of the myelin, or tissue surrounding the nerve fibres of their brains. Among other things he said his experiments have shown are: "All animals are not the same age when they are born. Birth is merely an incident in life. Rats are young embryos when they are born, and are quite helpless for several weeks. The kitten remains helpless for a little over a week. A colt will walk round and follow its mother after twenty minutes. The guinea pig is the oldest thing in the world when it is born. It runs rapidly, sees perfectly, and will start eating cabbage after five minutes and will fight with interference. The guinea pig is so old when it is born that it has already shed its milk teeth before birth, and at birth is beginning to show senile changes."

The brains of the animals studied showed development of the myelin in proportion to the development of their behaviour. Moving pictures, with normal and slow motion flashes, were made under Dr. Casamajor's direction, and when run off before the psychiatrists, showed these differences. Photographs of brain sections showed the corresponding development of the myelin. The kitten, blind at birth, has no myelin about its optic nerve centres, little development about the nerve of locomotion, and depends almost solely upon the development of its hearing and feeling nerves. The rat, which is utterly helpless at birth, has no myelin in its system at first. The guinea pig is completely myelinated at birth. "The human infant comes somewhere between the rat and the kitten in its age at birth," said Dr. Casamajor. "We are now studying the behaviour of children, noticing exactly the exact ages at which a fresh behaviour characteristic appears, and then when we get a chance, seeing the change in the brain that accompanies this age's new power."

The future will have to tell what may be the applications of this new knowledge of the march of behaviour linked to the brain fibre growth, according to the investigator.

Oil Supersedes Steam

A DIRECTOR of the Cunard line recently expressed the conviction that the oil driven engine would in ten years to come be adopted universally for the great passenger liners, on account of the time saved in coaling which enables more voyages to be completed during the year. A few months ago, attention was drawn to the *Asturias*, a new R. M. S. P. 20,000 ton motor driven liner whose maiden voyage was regarded as a notable event, and recently a new motor ship, *Pieter Cornelissen Hooft*, was to be seen at Southampton. Hooft was a celebrated Dutch poet of the sixteenth century—the golden age of the arts in Holland. The *Nederland Mail* Line boats, which sail from Amsterdam to the Dutch East Indies, have been coming into Southampton for half-a-century. This, the first motor passenger ship in the fleet, has nothing very novel in her appearance as seen from the quay, with her great funnels that really do not function as funnels, but as ventilators. The revolutionary part of the ship is the engine room, which even to a novice in these things is strikingly unlike the normal engine-room. There is remarkably little of it, for a great point about the motor ship is the compactness of the machinery. One of the chief arguments in favor of the motor ship is this saving of space, which is turned to profitable use for cargo and passenger carrying. The P. C. Hooft has two eight-cylinder, two-cycle Sulzer-Diesel motors, each driving a screw and developing together 8,000 h.p. The fuel is carried in sixteen oil tanks to the extent of 2,000 tons, which renders it unnecessary to supply en route. Anyone who has travelled on a coal burning ship will appreciate what is gained in avoidance of discomfort by not having to coal. Economically, too, the case for motor driven ships seems to be very strong.

Grace Darling up to Date

FEW charities are so kindly regarded by the public as the Royal National Lifeboat Institution, not only on account of its deserving object, but by reason of the fact that such a small percentage of its income

goes in administrative expenses. It is now endeavoring to replace the old-fashioned type of life-boat in which Grace Darling and her father earned immortal fame, by speedy motor boats, and by the end of this month sixty, or over one quarter, of the whole fleet stationed round the coasts of Great Britain and Ireland will be motor driven. Twenty years ago, except for three pulling and sailing lifeboats in which motors had been installed as experiments, the whole fleet depended on sails and oars. When the first of these experimental boats was sent to Tynemouth the lifeboat crew, brought up in the tradition of Grace Darling, were so suspicious of her that she had at first to be manned by volunteers from the Royal Engineers! The first motor lifeboat had an engine of 10 h.p.; the modern motor lifeboats have engines of 76 h.p. and they can travel great distances, the latest type having a radius of 250 miles. Twenty years ago, all the lifeboats were open boats, whereas all the motor lifeboats now being built have cabins where the rescued can be given immediate warmth and shelter. The wreck this week of the Whitehaven fishing smack, *Maria*, and the drowning of two of her crew has emphasized the absence from the English shore of the Solway of a motor lifeboat. Hundreds of people witnessed the tragedy from the shore. Wind and high seas carried the smack towards the rocks some miles north of Whitehaven, and the crew then took to a small boat which was tossed about like a cork and finally capsized. The skipper and mate were swept to their death, but the other members of the crew were rescued by a score of men forming a human chain through the surf.

Lord Long's Orderly

GENERAL BADEN-POWELL plans shortly to pay a visit to South Africa. That will mean a revival of memories. A young city man has one very particular memory of "B.P." It was not long before the Great War when this city man belonged to the Wiltshire Yeomanry. The late Lord Long was his commanding officer, and because Lord Long—then Mr. Walter Long—knew him and said he could rely upon him he made him his mounted orderly. "He felt, too," explained the young city man, "that he knew me well enough to loose off at me. There were times when he was full of heart when he described me to myself as 'You broken-down jockey.' "One evening in camp he told me that General Baden-Powell was going to visit us. I was to ride to the railway station to meet him, and to take a lead horse for the General to ride to the camp. "I was at the station in good time. A large number of passengers disembarked from the train. I looked for a general in uniform. I did not see one. Nearly everyone had left the station yard, all except a middle-sized man in mufti. He spoke to me. He asked me how he could get to the Yeomanry camp. I was to have been met; but they seem to have forgotten me," he said. It was the B. P. himself. I apologized for not having recognized him. "All right," he said, "you give me the other horse and ride on in front and show me the way." I rode off, already feeling that I had made a fool of myself. We struck open country. We came to a road where we had to turn off into a by-road. All of a sudden I knew that somehow I had missed the proper turning. "I'm in for it now," I thought. "When Colonel Long knows." What was I to do? I didn't tell B.P. The solution came to me. I had a spirited horse. I let him bolt with me. That would be my explanation when I got back without the General. "B.P." found his way to the camp alone. I confessed to Walter Long later that night. He went to the General's tent, and I heard roars of laughter coming from both of them."

A Kipling Story

THERE is a little story now being told about Mr. Rudyard Kipling. At Rottingdean some years ago, while Kipling and some friends were sitting on the lawn under a tree watching some juniors playing croquet, a young girl, anxious to impress, came up and asked: "Do you know what tree this is?" No one answered. "It is the sumach," she said, "the only word in the English language where 'su' is pronounced as if it were spelled 'shu'." "Are you sure, Miss Jones?" murmured Kipling, blinking lazily at her.

THREE WEEKS OF CELEBRATION PLANNED

While the official date for the celebration of the Jubilee of Confederation is set for July 1st, one party of 175, representing every province in the Dominion, will commence its celebrations on June 25 and extend them over twenty-one days. This is the party which Dr. S. W. Fallis is organizing for a joyride across Can-

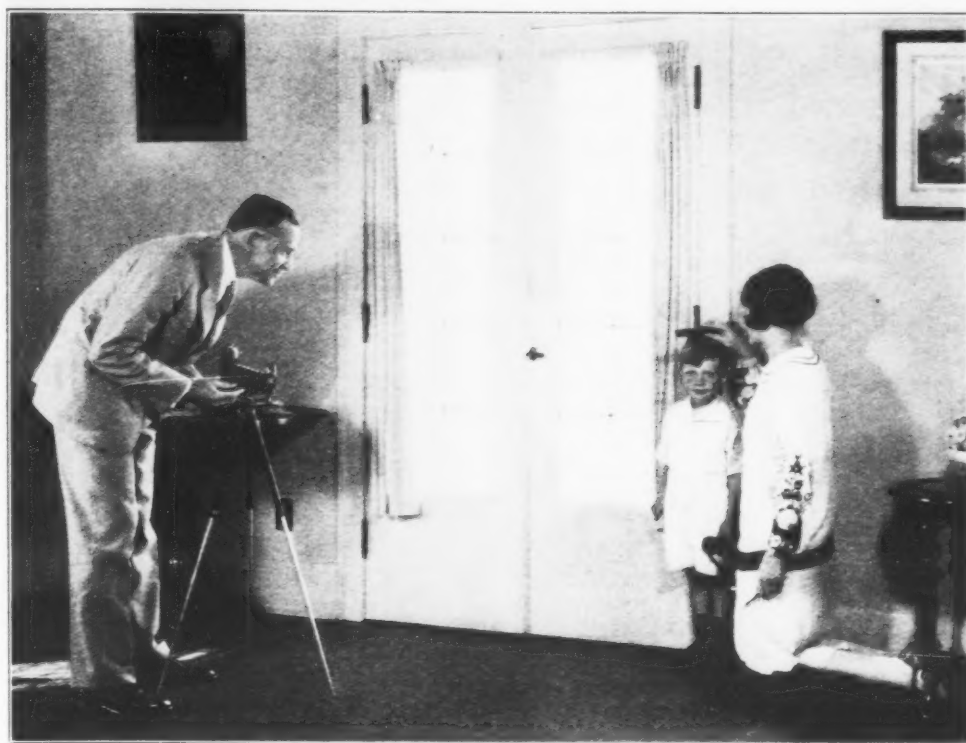
ada and back under the all-expense plan. In every city and resort of the West, this party will be entertained royally, one city in particular, Calgary, promising an open day for its guests.

In a million dollar train, which will be known as the New Outlook Confederation Special, the party will leave Toronto in the afternoon of

June 25. They will cover before they return July 15, 5,725 miles by rail, 834 miles by steamer and 156 miles by automobile through the Rocky Mountains. There will be hundreds of miles of sightseeing besides.

Organization has enabled Dr. Fallis to reduce his charges to the minimum, and to secure the best ac-

commodation and service all along the line. The one charge covers everything, transportation, hotels, meals, berths—everything, and the Canadian Pacific standard of excellence is maintained throughout. Write to T. C. Harrison, New Outlook, 292 Queen Street West, for descriptive booklet. There still remain a few lower berths.



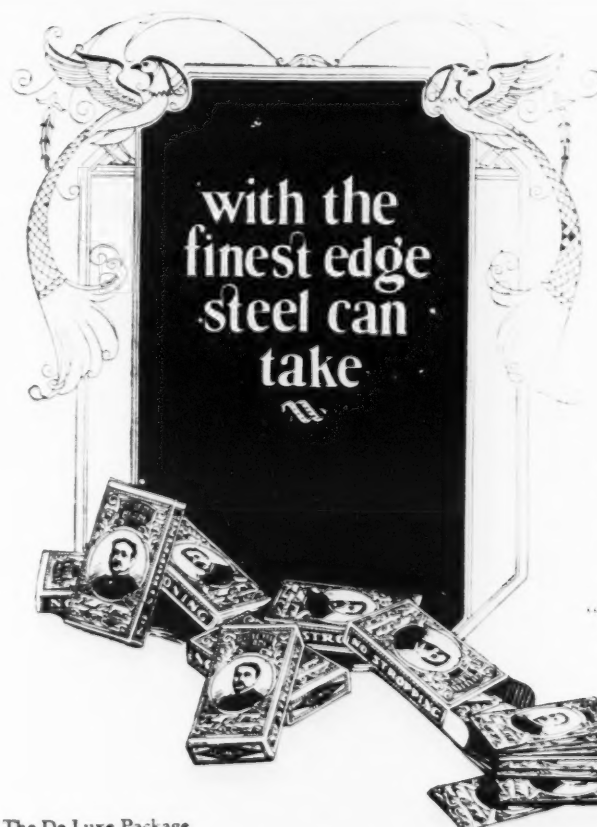
Indoors or out—Kodak

He won't stay little very long but today he happens to be 3 feet 2 ³/₈ inches tall and proud of every inch of it, particularly the fraction. There's a chance for a picture that's typical of the opportunities around any home—yours for example.

And indoors or out, Kodak pictures are easy to make from the first.

Autographic Kodaks, \$5 up

Canadian Kodak Co., Limited, Toronto



The last blade...
"I must remember to get some today."

The De Luxe Package
Thirty blades (60 keenest shaving edges.) The finest means science can devise for a truly perfect shave. Quality safeguarded by the most careful preparation, selection and inspection.

Gillette

SAFETY RAZOR BLADES

SOLD BY ALL DEALERS THE WORLD OVER



GILLETTE SAFETY RAZOR COMPANY OF CANADA, LIMITED, MONTREAL



JAPAN'S NEW EMPEROR AND THE EMPRESS

THE BOOKSHELF

(Continued from Page 9)

is going to be an economic crash. He also points out that the foreign countries who can lend will not do so unless Russia undertakes to be responsible for her war debts, and the assumption of these will so raise the cost of living in Russia that the peasants might revolt, and turn the government out. Mr. McWilliams is emphatic that there can be no return to a monarchial or aristocratic system, because the peasants, who make up 90% of the population, have been free for ten years, and are better off now in every way than before the Revolution of 1917.

Canada: The Great River, the Lands and the Men by Marion F. Newbegin (Chapman, 22 Berrers St., London, W.1, London, England, illustrated with photographs and maps, \$1). This is a particularly clear, comprehensive and intelligent narrative of the history of the French Regime in Canada from 1534 to 1763, in one medium-sized volume. It focuses attention on the peculiar problems that confronted the leaders of the French Colony arising out of the topography of this country, shows how this governed the relations with the Indians, and how differently situated the French were in all vital respects from the Dutch and English settlers, among the more southerly Atlantic coast of this continent. Dr. Newbegin has profited by the writings of all the Canadian historians from Parkman down, and has done a condensed, readable survey of undoubted value. A review will follow.

Clad in Purple Mist by Catherine Dodd (Doran, Toronto, \$2.50). The author of *The Partisan*, *Spencer* supplies now a tender and simple love story of the Isle of Man. It is written with understated literary skill; it will not be sensationally popular, but it will be liked quietly and sincerely wherever it goes.

The Tale of Midland by A. W. S. (George Allen & Unwin, Ltd., London, England, \$1.75). Small volume of very pleasing and well-timed history in the history of the Middle Ages.

The Story of the Great Lakes by George Allen & Unwin, Ltd., London, England, \$1.75. This is a small, well-written book, and one of the best of the kind. It is a story of the lakes of the Great Lakes, and of the people who lived on them.

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The Canadian Journal of Religious Thought (72 Queen's Park, Toronto, \$2.50 a year). Well edited and well printed Canadian bi-monthly periodical dealing with all phases of religious thought, and having a distinctly literary air.

LITERARY NEWS NOTES

Cyril Hume, in his recent novel, *"The Golden Dancer,"* writes enthusiastically from Italy, where he and his wife have settled since their spectacular elopement this spring. Mr. Hume was best man at the wedding of his friend, F. W. Branson, author of *"Spring Running,"* the wedding party went to the boat to see the bride and bridegroom sail, and Cyril Hume announced to the astounded group that he and the maid-of-honor had just been married and were to sail on the same boat, minus clean collars, wedding presents and other impedimenta.

Saved from the Waste-Basket

Jonathan Cape, the English publisher of many beautifully printed and interesting books, is a prince of good fellows, and a type who finds his way to Canadian hearts in the shortest possible time. He is a big man physically, with a broad, open face, and in his early forties. For an Englishman he is unusually outspoken, and perhaps abrupt, but his very candor and nervous force help to make him popular here. He loves to publish books that are worth printing, and will take on nothing that he thinks is worth simply the sake of profit. He is thus an idealist, but he is a direct business man too, and while he thinks the first ambition of a publisher should not be to get rich, he does not think there is little chance of the most useful sort of publisher ever getting rich. He is unwilling to print a book unless he believes it will pay for itself. In his view the attempt to pick "best sellers" is a foolish and dishonest expedient to ruin a book.

When he was here last week, the Toronto News Company (Cape's Canadian agent) asked a favor of him. Mr. Cape's at Macmillan's publishing in the office of S. B. Watson, and Mr. Cape was also interviewed at the University and at the Toronto Western Club. Interviewed by me, he said the first thing he had come to this continent was to see how a book was sold and how it was sold. He said that he had been in the book business for twenty years, and that he had been in the book business for twenty years, and that he had been in the book business for twenty years.

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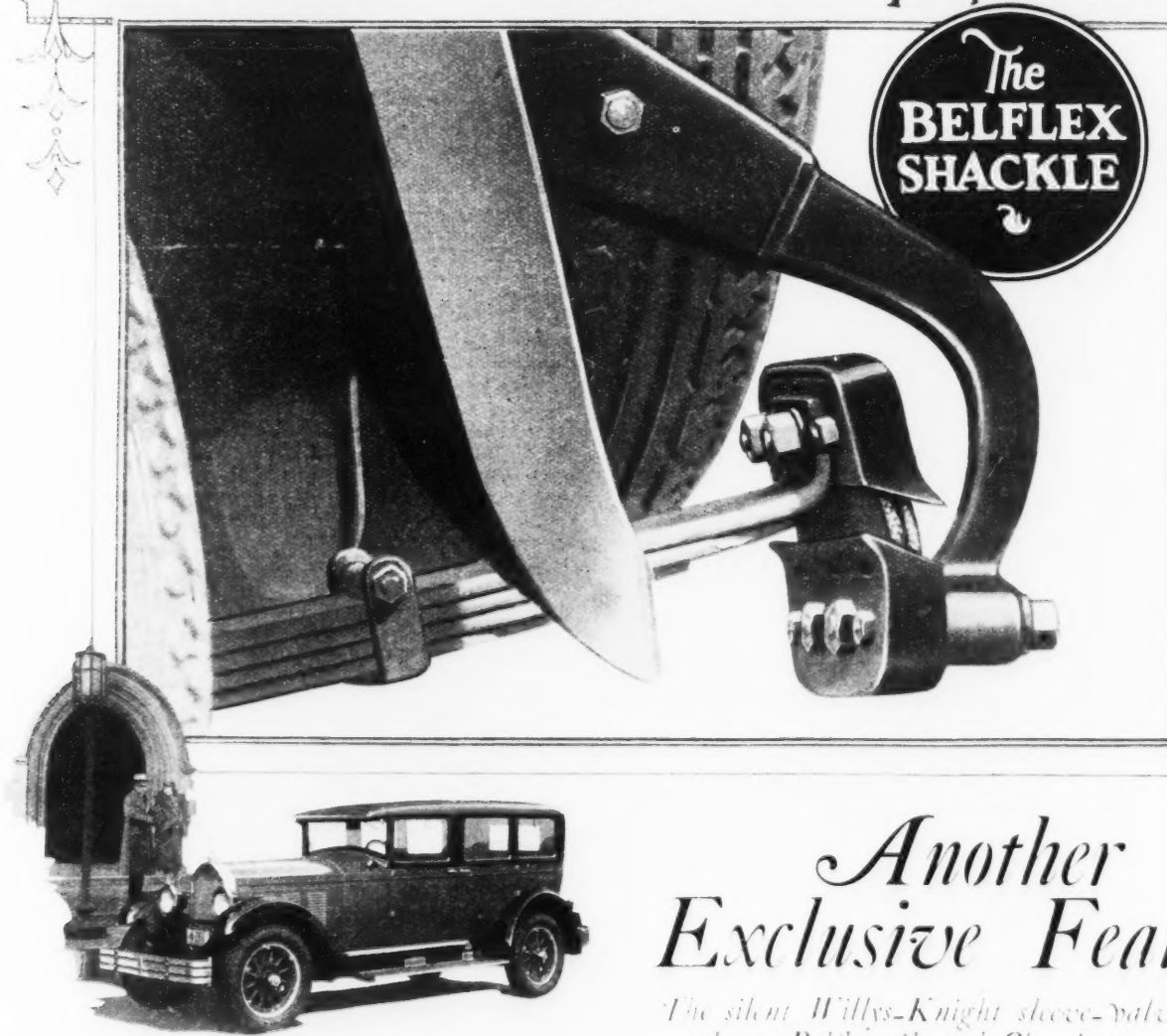


MAGISTRATE EMILY F. MURPHY

Author of "Open Trails," "Seeds of Peace," and "The Black Candle." She is also Master of the Canadian Women's Press Club, and is here shown dressed up as "Tom Moore" to attend a masquerade held by the Edmonton branch of that organization.

Woodbury's facial soap still lives; but he is seldom heard of now, except in so far as his fame is kept alive by the fib of the late Stuart P. Sherman, who twitted him about being more anxious to live up to the title of "the first of the Lowells" instead of the first of the Woodburys. I presume there is a Shakespeare Society, to look after relics and memorials and anniversary pageants, but assuredly it isn't necessary to guard the popularity of "Hamlet," "Leah" and "Macbeth" after the fashion the Kiplingites propose to promote their idol, Mr. Kipling himself, more so, of course he couldn't stand it. If any persons wish to form a Pamy Harst Society, she is powerless to prevent them doing so.

WILLYS-KNIGHT points of preference



Another Exclusive Feature

The silent Willys-Knight sleeve-valve engine plus a Belflex silenced Chassis now makes a completely silent car.

FROM the first turn of its sleeve-valve engine, the most powerful, most highly efficient and quietest in operation of all cars of its type or class—the "70" Willys-Knight Six—to a mileage point still undetermined—gains in power, gains in efficiency, gains in smoothness and silence with every mile.

And now—Belflex Shackles—still another new and exclusive Willys-Knight feature—a tremendous engineering advance over the unsatisfactory and noisy metal shackle of other cars. Belflex guards against all chassis rattles and squeaks. It deadens road vibration, eliminates all need for shackle lubrication.

Belflex provides that the sprung parts of the car are insulated from the unsprung parts with a

noiseless, flexible fabric—shock-absorbing, wear-resisting, rubberized—thereby affording permanent chassis silence and diminishing wear at every point of the car.

Examine the new "70" Willys-Knight Six or the Great Six yourself. Willys-Overland Engineering Leadership was never more definitely emphasized than in the extraordinary beauty, luxury and performance ability of these fine cars.

The new "70" Willys-Knight Six, from \$1,625 to \$1,945. Willys-Knight Great Six prices from \$2,575 to \$3,050. Prices f.o.b. factory. Taxes extra. Willys-Overland Sales Co., Limited, Head Office and Factories: Toronto, Canada. Branches: Toronto, Montreal, Winnipeg.

Willys-Knight Great Six



SATURDAY NIGHT

FINANCIAL SECTION



TORONTO, CANADA, MARCH 5, 1927

For and Against the Dominion Income Tax

Mr. Harrison B. Spaulding, Ph.D., Author of "The Income Tax in Great Britain and the United States," Here Defends Income Taxation as Being Right in Principle and Suitable For Canada—Capt. W. C. C. Innes, Dominion Executive Director of Legislation of the Retail Trade Bureau of Canada, Who Are Conducting a Dominion-wide Campaign for the Abolition of the Income Tax, Follows With an Onslaught on This Particular Form of Taxation as the Greatest Check on Canadian Progress Today.

In Favor of the Canadian Income Tax

By Harrison B. Spaulding, Ph.D.,

(Author of "The Income Tax in Great Britain and the United States")

THE Retail Trade Bureau of Canada, by means of articles, letters in newspapers, and by public meetings, has been carrying on a vigorous campaign directed toward the abolition of the income tax. Having in mind the fundamental aversion of Canadians to any tax which makes them reveal their private business affairs, and also certain bad features of the Canadian income tax law and its administration, it seems likely that this campaign will meet with a good deal of interest and possibly with ultimate success.

In earlier times the principal preoccupation of a finance minister in raising revenue was to "pluck the goose with as little squawking as possible" and indirect taxes successfully lent themselves to this end. But with the growth of tax theory, and the general acceptance of the view that taxes should be imposed in accordance with the taxpayer's ability to pay, direct taxes, and particularly the income tax, have found increasing favor. Indirect taxes are obviously too uncertain in their incidence to lend themselves to any scientific apportionment of the tax burden and in the revenue schemes of practically all civilized countries have come to occupy a less important place.

If we abolish the income tax in Canada, we will be raising over 98 per cent. of our tax revenue by indirect taxation—a course directly opposed to the counsel and experience of economists and statesmen of practically all other advanced countries. Before taking this dubious step, it will be well to analyze the arguments of the Retail Trade Bureau to see whether they establish such a case against the income tax as to make its retention in Canada inadvisable.

While a great number of objections to the income tax are raised, the only arguments deserving serious consideration are as follows:

- (1) The income tax discourages the inflow of foreign capital.
- (2) It places Canada at a grave disadvantage with the United States because of our rates being higher than theirs.
- (3) It is unjust in its treatment of dividends.

THE first argument—that the income tax discourages the inflow of foreign capital—must be looked at in two connections. The first is the situation where a foreigner sends capital into Canada for investment without himself making his residence in Canada. Since the Canadian income tax does not attempt to reach non-residents unless they perform services, or carry on business, in Canada, it will, in general, have no effect whatever on those who remain non-residents and merely invest capital in Canadian enterprises.

There is, however, one important exception to the above statement. That is the case of the non-resident who invests his money in dividend-paying Canadian stocks. The Canadian company will pay income tax at the rate of 9 per cent. on its profits, so that the non-resident will, in effect, pay a 9 per cent. income tax to Canada. He will not, of course, pay Canadian income tax on his dividends. Suppose, however, that the non-resident is a citizen and resident of the United States. If he invests his capital in an American corporation, he will be subject in the United States to surtaxes (but not to normal tax) on his dividends. The United States income tax on corporations is at the rate of 13½ per cent. and the highest normal tax rate is 5 per cent., so that his choice of a Canadian investment can never mean a disadvantage of quite ½ of 1 per cent. in income tax. In fact, until the American receives dividends in excess of \$50,000.00 per year, (assuming he has no other income) he will pay less in income taxes (Canadian and American) than he would have paid had he received his dividends from an American company. So that, assuming a return on his investment of 6 per cent., an American can invest over \$830,000.00 in a Canadian company and actually pay less income taxes than he would if he had invested in an American company.

The second case is that of a non-resident who brings



Twenty-second Lesson. (Taken from The Maxims of Napoleon.) "...When a man goes to sleep in his position, he ought to be superseded. Change gives a fresh impetus to all the springs." (Gourgaud, p. 86).

"An incapable Minister often does much harm by employing people in his department who see and think only as he does." (Gourgaud, p. 86).

"Men are like musicians in a concert; each man has his own part to play. Ney was an excellent commander for ten thousand men, but for all else he was a mere fool." (Gourgaud, p. 223).

"Merit, however inconsiderable, should be sought for and rewarded..." (Montolion, Vol. I, p. 289).

"True civil liberty depends on the safety of property. There is no one in a country where the rate of taxation is changed every year. A man who has 3,000 francs income does not know how much he will have to live on the next year. His whole substance may be swallowed up by taxes." (Farbell, p. 109).

"Never throw oil but throw water on the passions of men." Letter to Bishop of Como, May 6, 1797.

his capital into Canada and himself becomes a Canadian resident. Under these circumstances he will, of course, become subject to the full rates of Canadian income tax. But this probably keeps very little capital out of Canada, for very few foreign capitalists would follow their money to Canada even if there were no income tax. It certainly will not keep out British capitalists for, the Canadian income tax rates being lower than those of Great Britain, it is an advantage to reside in Canada rather than in Great Britain.

In the interests of attracting foreign capital, would not the Retail Trade Bureau be performing a greater service for Canada if it conducted a publicity campaign to show the Americans that the Canadian income tax need not deter them from investing capital in Canadian enterprises, instead of frightening capital away by statements



ALBERTA'S AGENT IN LONDON
Ex-Premier Greenfield of Alberta, who has now taken up his position in London as Overseas Immigration Agent for Alberta. This picture shows Mr. Greenfield at work in his London office in the Hudson Bay Company's building at Charing Cross. He is being assisted by Mr. Hugh Baker, a former Ministerial Secretary, shown above standing.

which do not bear analysis? The campaign of the Bureau against the income tax may very well do what it erroneously fears the income tax is doing.

IT IS also urged that the income tax places Canada at a grave disadvantage with the United States because our rates are higher than theirs. It is true that Canadians pay more taxes per head than do the people of the United States, and that this places us at a certain disadvantage due to the fact that saving is rendered more difficult and less capital is accumulated. It is difficult, however, to see why all the blame should be laid at the door of the income tax and why we should give it up in favor of indirect taxes. Are we to assume that because a tax is indirect it takes less out of taxpayers' pockets? This medieval view can no longer be taken seriously. It must not be forgotten that Canadian taxes must be paid by Canadians and that efforts to "tax the foreigner" are usually futile. We require a certain amount of revenue; we have a certain number of taxpayers from whom to collect it. We will not be any better off either absolutely, or relatively to the United States, if we abandon the income tax, which permits of scientific apportionment of the tax burden in accordance with each taxpayer's ability to pay, and resort to indirect taxes, which are uncertain in their incidence, often costly to collect, and usually fall heaviest on those least able to pay them. Lower taxes are, of course, exceedingly desirable, but they can only properly be achieved by removing the need for high taxes, and the need for high taxes can only be removed by reducing the public debt. Unfortunately, human wisdom has not yet been able to discover any way of paying off a public debt except by taxation.

This point should not be left without remarking that the entire argument of the Bureau as to higher rates rests on a very inadequate foundation. While the actual rates of tax are higher in Canada, there is by no means any certainty that our income tax burden is heavier. It must not be forgotten that in the United States all capital gains are taxable. Furthermore, a net loss for any year may be offset against the income of the next two years. There are still other important differences but these two alone are sufficient to raise a serious doubt as to whether our income tax is, in its net effect really higher than that of the United States.

THE Bureau's next position is that the income tax is unfair in its treatment of dividends. With this there can be no disagreement. As the law stands at present, income earned by corporations will usually pay 9 per cent. more income tax than income of any other kind. It is true that it is convenient to collect taxes from corporations. They are creatures of statute; they must have visible head offices; they must be registered and file annual reports. They cannot evade tax as easily as can individuals. But to found a tax merely on principles of expediency and convenience is to abandon all just and accepted principles of taxation. The solution, however, is not the abolition of the income tax; it is the reform of the law in its application to corporations and dividends. The English law should be our guide in this respect.

The income tax should not be abolished; it should be improved. The increase in exemptions and decrease in rates effected by the last two budgets will remove a good deal of its unpopularity. The tax can be made still less unpopular by removing its shroud of secrecy. There is no reason why taxpayers should not have the benefit of published regulations and rulings. At present they are working in the dark with nothing to guide them but a somewhat obscure statute. More information regarding difficult points and a more vigorous and rigid administration would do much to remove the feeling so prevalent among taxpayers that others are getting more favorable treatment and that honest taxpayers are paying the taxes of numerous dishonest tax-evaders.

Why Not the Ontario Plan For Dominion Debt Reduction?

That Plan, Instituted by Hon. William H. Price, in 1926, is Designed to Save Province \$128,000,000 in Forty Years While Extinguishing Debt — Would save Dominion Several Times That Amount — Should be Systematic Plan for Retiring Principal — Advantages of Instalment Bonds Both Serial and Annuity

By W. J. J.

IT IS difficult to over-estimate the importance of suggestions now being made at Ottawa that the Dominion Government should adopt a well-considered plan for the extinction of the present National Debt within a prescribed term of years. The debt reductions made by Hon. J. A. Robb, Finance Minister, in recent budgets, have received merited praise, but the constructive suggestions emanating from the Opposition would, if listened to, be of immense and continuing benefit to Canada and the Canadian taxpayer. The Hon. William H. Price said in the course of the budget speech delivered before the Ontario Legislature on March 11th, 1926, that the adoption of the plan prepared at his suggestion by the Debt Retirement Committee would save to the province of Ontario \$128,000,000 in forty years. If a similar plan were adopted for the steady retirement of the Dominion Government's debt there is no doubt but that the saving would be several times that amount for the Dominion at large. Hon. Mr. Robb announces a further retirement of debt during 1927, but there is great point to the suggestion that this debt retirement should set before it a definite goal which would be followed by successive Finance Ministers.

The amounts falling due up to 1937 are (approx.) Mr. R. C. Matthews, member for East-Centre Toronto, gave the following table in the course of a speech in the House of Commons on February 22nd last:

1927	2½%	29,968,000.00
1927	3½%	83,137,200.00
1928	3½%	57,000,000.00
1931	3½%	52,933,500.00
1932	3½%	79,825,150.00
1933	3½%	116,678,800.00
1934	3½%	111,910,650.00
1936	3½%	30,000,000.00
1937	3½%	90,166,500.00
1937	3½%	236,298,850.00

Here we have this vast financial burden, and there may even be further maturities within the period, of which I have not particulars," said Mr. Matthews.

"It is true that some of these bonds do not mature until 1937, but from 1934 inclusive, the amount that must be taken care of is \$1,084,820,200.00."

"When you consider that within the next ten years we have over a billion dollars coming due, with over 11 per cent. sinking fund provisions operating to reduce the debt, and without any plan of amortization offered, it is certainly not a matter for congratulation."

MR. MATTHEWS advocated Ontario's plan for the Dominion. It is therefore of interest to recall again the principal features of that plan prepared by a committee composed of Mr. R. A. Day, representing the Investment Bankers' Association of America, Mr. J. A. C. Kemp, representing the Canadian Bankers' Association, and Mr. F. Martin Turnbull. They were published in considering financing by the issue of bonds which did not provide for the payment of principal either year by year or at maturity as well as for the payment of annual interest. They felt that the practice had become all too common of simply refunding issues at maturity instead of paying them off, and that no debt should be contracted by (Continued on Page 26)

Why the Dominion Income Tax Should be Repealed

By Capt. W. C. C. Innes,

Being Main Part of Address Delivered to Montreal Kiwanis Club

THE Dominion Income Tax is the most outstanding check upon the industrial life of the country. Our side capital is being scared off, industry throttled, personal enterprise penalized and immigration retarded by the federal income tax.

The system of raising revenue through the Dominion Income Tax is wrong in principle in a young and undeveloped country requiring capital for the development of its natural resources. It is all very well to argue that other countries are subject to income tax; it should be remembered that these old countries are fully developed and have generations of accumulated wealth behind them, whereas Canada has unlimited natural resources and no great accumulated wealth. The Dominion Income Tax was introduced as a war measure and as such was justified, but it has become a perennial measure, and it should be abolished because it has the effect of killing the spirit of enterprise and initiative in the people of the country, preventing capital from embarking on new enterprises, and to a large extent discouraging the inflow of foreign capital so necessary.

At the two last sessions of parliament certain reductions have been made in the income tax, and there is no question that distinct relief is given to a large number of people in receipt of moderate salaries who could ill afford to pay an income tax, and much saving is also effected to those who are in receipt of incomes of \$100,000 and upwards, but the new ruling of taxing Canadian dividends is a most disastrous blow to Canadian enterprises.

The outstanding need of Canada today is population. Imagine the result if we could advertise to the world that Canada has no income tax! The result would be pouring in of foreign capital, our great natural resources (which are not worth a dollar to us without capital and development) would be developed; we would have unbounded prosperity, and instead of spoiled immigration schemes, it would be difficult to keep the people out, as immigration always follows development and prosperity.

(Continued on Page 21)



HON. J. D. MONTEITH
Provincial Treasurer of Ontario, whose budget speech on February 22nd showed the gross debt to be \$349,115,732, and provided for writing off \$3,000,000 in furtherance of the plan instituted by his predecessor, Hon. Wm. H. Price, to extinguish the debt in forty years. In 1926, revenue was \$60,841,941 and ordinary expenditures, \$51,663,183, but the Minister expects to replace this deficit of \$8,178,758 by a surplus in 1927 of \$150,000 in spite of deciding to abandon Provincial taxation on pool-rooms, the luxury tax on carbonated drinks and on admissions to entertainments up to 25 cents and to cut \$5 from auto. mobile license fees. Estimated revenue includes \$3,500,000 from Government Control of liquor sales. Interest rate on new borrowings is now down to 4½ per cent.

—Photo by Mr. Lyonde.

THE BOOKSHELF

(Continued from Page 9)

is going to be an economic crash. He also points out that the foreign countries who can lend will not do so unless Russia undertakes to be responsible for her war debts, and the assumption of these will so raise the cost of living in Russia that the peasants might revolt, and turn the government out. Mr. McWilliams is emphatic that there can be no return to a monarchical or aristocratic system, because the peasants, who make up 90% of the population, have been free for ten years, and are better off now in every way than before the Revolution of 1917.

Canada: The Great River, the Lands and the Men by Marion L. Newbegin (Chapman, 22 Berrys St., London, W.1, London, England, illustrated with photographs and maps, \$4). This is a particularly clear, comprehensive and intelligent narrative of the history of the French Regime in Canada from 1534 to 1763, in one medium-sized volume. It focuses attention on the peculiar problems that confronted the leaders of the French Colony arising out of the topography of this country; shows how this governed the relations with the Indians, and how the French were in all vital respects from the Dutch and English settlers along the more southerly Atlantic coast of this continent. Dr. Newbegin has profited by the writings of all the Canadian historians from Parkman down, and has done a condensed, readable survey of undoubted value. A review will follow.

Chad in Purple (W. B. Eerdmans, Dordrecht, Holland, \$2.50). The author of "The Parting Silver" supplies now a tender and simple love-story of the Isle of Man. It is written with understated literary skill; it will not be sentimentally popular, but it will be liked quietly and sincerely wherever it goes.

The Isle of Mistral by A. W. S. (Harcourt, Brace & Co., New York, \$2.50). This is a romance story, really, but it is very pleasant and well-written, and is an English work.

The Silver Chain by George A. (Harcourt, Brace & Co., New York, \$2.50). This is a romance story, really, but it is very pleasant and well-written, and is an English work.

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The Canadian Journal of Religious Thought (73 Queen's Park, Toronto, \$2.50 a year). Well edited and well printed Canadian bi-monthly periodical dealing with all phases of religious thought, and having a distinctly literary air.

LITERARY NEWS NOTES

Cyril Hume, in his recent novel, "The Golden Dancer," writes enthusiastically from Italy, where he and his wife have settled since their spectacular elopement this spring. Mr. Hume was best man at the wedding of his friend, F. W. Benson, author of "Spring Running"; the wedding party went to the boat to see the bride and bridegroom sail, and Cyril Hume announced to the assembled group that he and the maid-of-honor had just been married and were to sail on the same boat, minus clean collars, wedding presents and other impediments.

Saved from the Waste-Basket

Jonathan Cape, the English publisher of many beautifully printed and interesting books, is a prince of good fellows, and a type who finds his way to Canadian hearts in the shortest possible time. He is a big man physically, clean shaven, and seems to be in his early forties. For an Englishman he is unusually outspoken, and perhaps abrupt, but his very candor and nervous force help to make him popular here. He loves to publish books that are worth printing, and will take on nothing that he thinks is worth simply for the sake of profit; he is thus an idealist, but he is a shrewd business man too, and while he thinks the first ambition of a publisher should not be to get rich, indeed he thinks there is little chance of the most ardent sort of publisher ever getting rich—he is unwilling to print a book unless he believes it will pay for itself. In his view the attempt to make "best selling" fiction is the publisher's worst and last resort.

When we were last with the Thomson, Nelson, Campbell, & Co. (Publishers) agent, a week ago, Mr. E. E. E. of Montreal presented us with the change of S. H. Watson, and Mr. E. E. E. also presented us with the change of S. H. Watson, and Mr. E. E. E. also presented us with the change of S. H. Watson.

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MAGISTRATE EMILY F. MURPHY

Author of "Open Trails," "Seeds of Peace," and "The Black Candle." She is also Historian of the Canadian Women's Press Club, and is here shown dressed up as "Tom Moore" to attend a masquerade held by the Edmonton branch of that organization.

Woodbury's facial soap still lives; but he is seldom heard of now, except in the life of the late Stuart P. Sherman, who twitted him about being more anxious to live up to the title of "the last of the Lawells" instead of the first of the Woodburys. I presume there is a Shakespeare Society, to look after relics and memorials and anniversary pageants; but assuredly it isn't necessary to guard the popularity of "Hamlet," "Lear" and "Macbeth" after the fashion the Kiplingites propose to promote their idol. Mr. Kipling himself, quite sensibly, was flatly opposed to the move, but of course he couldn't stop it. If any persons wish to form a Parnassus Society, she is powerless to prevent them doing so.

ORDER OF THE EASTERN STAR PERSONALLY CONDUCTED TOUR

A personally conducted tour from Montreal and Toronto to the Pacific Coast to be operated next July and August for the members of the Order of the Eastern Star in the Provinces of Ontario and Quebec, together with their families and friends, has been announced by the Worthy Grand Matrons of the Order in these two Provinces.

The tour will leave Montreal Wednesday, July 20th, and Toronto Thursday, July 21st, via Canadian National Railways, returning to both cities on Friday, August 12th. Stopovers will be made at principal cities and points of interest in Western Canada, including Minaki (Lake of the Woods), Winnipeg, Little Lake Manitou at Watrous (a wonderful Mineral Lake), Saskatoon, Wainwright, Buffalo Park, Edmonton, Jasper National Park, Prince Rupert, Vancouver and Victoria. The return journey will be via Canadian National Railways, through Calgary and Winnipeg to Port Arthur, with side trip via Canadian Pacific Railway from Calgary to Banff and Lake Louise, concluding the tour with the wonderful sail from Port Arthur to Sarnia through the Great Lakes, thence back to Toronto and Montreal.

Among the many outstanding features of this trip, the visit to Jasper National Park, Banff and Lake Louise in the two steamer trips—the one from Prince Rupert to Vancouver through the calm and sheltered waters of the Inside Passage of the North Pacific Coast, the famous "Norway of America," the other through the Great Lakes, will remain long in the memory of those fortunate enough to be members of the party. Sight-seeing drives will be arranged at all stop-over points.

The party will travel by special train, with the finest of equipment consisting of standard sleeping cars, compartment observation-library-buffet car, and dining car, and will be under the leadership of representative members of the Order. This tour has been organized because it is felt that fitting that every possible opportunity should be provided the members of the Order to become

better acquainted with our wonderful country, its wealth of scenic beauty and natural resources, and no better occasion for such a tour could be desired than this year when the Dominion of Canada celebrates her Diamond Jubilee. The friendships and acquaintances formed in all parts of the Dominion on such a trip cannot fail to assist in forming a better mutual understanding between citizens spread so far apart and must eventually work to a better and more united Canada, which is the desire of every one of us.

The advantages of travelling with a tour such as this are manifest. All details as to time-tables, schedules, reservations, hotel accommodations, what to see and what to do are arranged for you, and the cost is also fixed. The total cost of the trip from Toronto for one passenger in a lower berth will be \$320.00, with proportionate charges from other points and for other kinds of sleeping car accommodation. Descriptive booklet of the trip is now in course of preparation and will be available for distribution shortly.

When in Chicago Enjoy your stay—at the superb New MORRISON HOTEL

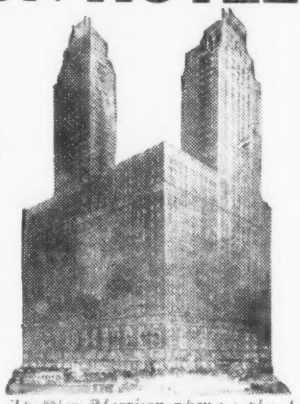
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idor, which gives added
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its grille feature.

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The New Morrison, when completed,
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CLARK and MADISON STREETS
IN THE HEART OF CHICAGO

WILLYS-KNIGHT points of preference



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The silent Willys-Knight sleeve-valve engine
plus a Belflex silenced Chassis now makes
a completely silent car.

FROM the first turn of its sleeve-valve engine, the most powerful, most highly efficient and quietest in operation of all cars of its type or class—the "70" Willys-Knight Six—to a mileage point still undetermined—gains in power, gains in efficiency, gains in smoothness and silence with every mile.

And now—Belflex Shackles—still another new and exclusive Willys-Knight feature—a tremendous engineering advance over the unsatisfactory and noisy metal shackle of other cars. Belflex guards against all chassis rattles and squeaks. It deadens road vibration, eliminates all need for shackle lubrication.

Belflex provides that the sprung parts of the car are insulated from the unsprung parts with a

noiseless, flexible fabric—shock-absorbing, wear-resisting, rubberized—thereby affording permanent chassis silence and diminishing wear at every point of the car.

Examine the new "70" Willys-Knight Six or the Great Six yourself. Willys-Overland Engineering Leadership was never more definitely emphasized than in the extraordinary beauty, luxury and performance ability of these fine cars.

The new "70" Willys-Knight Six, from \$1,625 to \$1,945. Willys-Knight Great Six prices from \$2,575 to \$3,050. Prices f.o.b. factory. Taxes extra. Willys-Overland Sales Co., Limited. Head Office and Factories: Toronto, Canada. Branches: Toronto, Montreal, Winnipeg.

Willys-Knight Great Six



SATURDAY NIGHT

FINANCIAL SECTION



TORONTO, CANADA, MARCH 5, 1927

For and Against the Dominion Income Tax

Mr. Harrison B. Spaulding, Ph.D., Author of "The Income Tax in Great Britain and the United States," Here Defends Income Taxation as Being Right in Principle and Suitable For Canada—Capt. W. C. C. Innes, Dominion Executive Director of Legislation of the Retail Trade Bureau of Canada, Who Are Conducting a Dominion-wide Campaign for the Abolition of the Income Tax, Follows With an Onslaught on This Particular Form of Taxation as the Greatest Check on Canadian Progress Today.

In Favor of the Canadian Income Tax

By Harrison B. Spaulding, Ph.D.,

(Author of "The Income Tax in Great Britain and the United States")

THE Retail Trade Bureau of Canada, by means of articles, letters in newspapers, and by public meetings, has been carrying on a vigorous campaign directed toward the abolition of the income tax. Having in mind the fundamental aversion of Canadians to any tax which makes them reveal their private business affairs, and also certain bad features of the Canadian income tax law and its administration, it seems likely that this campaign will meet with a good deal of interest and possibly with ultimate success.

In earlier times the principal preoccupation of a finance minister in raising revenue was to "pluck the goose with as little squawking as possible" and indirect taxes successfully lent themselves to this end. But with the growth of tax theory, and the general acceptance of the view that taxes should be imposed in accordance with the taxpayer's ability to pay, direct taxes, and particularly the income tax, have found increasing favor. Indirect taxes are obviously too uncertain in their incidence to lend themselves to any scientific apportionment of the tax burden and in the revenue schemes of practically all civilized countries have come to occupy a less important place.

If we abolish the income tax in Canada, we will be raising over 98 per cent. of our tax revenue by indirect taxation—a course directly opposed to the counsel and experience of economists and statesmen of practically all other advanced countries. Before taking this dubious step, it will be well to analyze the arguments of the Retail Trade Bureau to see whether they establish such a case against the income tax as to make its retention in Canada inadvisable.

While a great number of objections to the income tax are raised, the only arguments deserving serious consideration are as follows:

- (1) The income tax discourages the inflow of foreign capital.
- (2) It places Canada at a grave disadvantage with the United States because of our rates being higher than theirs.
- (3) It is unjust in its treatment of dividends.

THE first argument—that the income tax discourages the inflow of foreign capital—must be looked at in two connections. The first is the situation where a foreigner sends capital into Canada for investment without himself making his residence in Canada. Since the Canadian income tax does not attempt to reach non-residents unless they perform services, or carry on business, in Canada, it will, in general, have no effect whatever on those who remain non-residents and merely invest capital in Canadian enterprises.

There is, however, one important exception to the above statement. That is the case of the non-resident who invests his money in dividend-paying Canadian stocks. The Canadian company will pay income tax at the rate of 9 per cent. on its profits, so that the non-resident will, in effect, pay a 9 per cent. income tax to Canada. He will not, of course, pay Canadian income tax on his dividends. Suppose, however, that the non-resident is a citizen and resident of the United States. If he invests his capital in an American corporation, he will be subject in the United States to surtaxes (but not to normal tax) on his dividends. The United States income tax on corporations is at the rate of 13½ per cent. and the highest normal tax rate is 5 per cent., so that his choice of a Canadian investment can never mean a disadvantage of quite ½ of 1 per cent. in income tax. In fact, until the American receives dividends in excess of \$50,000.00 per year, (assuming he has no other income) he will pay less in income taxes (Canadian and American) than he would have paid had he received his dividends from an American company. So that, assuming a return on his investment of 6 per cent., an American can invest over \$830,000.00 in a Canadian company and actually pay less income taxes than he would if he had invested in an American company.

The second case is that of a non-resident who brings



Twenty-second Lesson. (Taken from The Maxims of Napoleon I.) "When a man goes to sleep in his position, he ought to be superseded. Change gives a fresh impetus to all the springs." (Gouraud, p. 86).

"An incapable Minister often does much harm by employing people in his department who see and think only as he does." (Gouraud, p. 86).

"Men are like musicians in a concert: each man has his own part to play. Ney was an excellent commander for ten thousand men, but for all else he was a mere fool." (Gouraud, p. 223).

"Merit, however inconsiderable, should be sought for and rewarded." (Montolieu, Vol. I, p. 289).

"True civil liberty depends on the safety of property. There is none in a country where the rate of taxation is changed every year. A man who has 3,000 francs income does not know how much he will have to live on the next year. His whole substance may be swallowed up by taxes." (Tarbell, p. 109).

"Never throw oil but throw water on the passions of men." Letter to Bishop of Como, May 6, 1797.

his capital into Canada and himself becomes a Canadian resident. Under these circumstances he will, of course, become subject to the full rates of Canadian income tax. But this probably keeps very little capital out of Canada, for very few foreign capitalists would follow their money to Canada even if there were no income tax. It certainly will not keep out British capitalists for, the Canadian income tax rates being lower than those of Great Britain, it is an advantage to reside in Canada rather than in Great Britain.

In the interests of attracting foreign capital, would not the Retail Trade Bureau be performing a greater service for Canada if it conducted a publicity campaign to show the Americans that the Canadian income tax need not deter them from investing capital in Canadian enterprises, instead of frightening capital away by statements



ALBERTA'S AGENT IN LONDON
Ex-Premier Greenfield of Alberta, who has now taken up his position in London as Overseas Immigration Agent for Alberta. This picture shows Mr. Greenfield at work in his London office in the Hudson Bay Company's building at Charing Cross. He is being assisted by Mr. Hugh Baker, a former Ministerial Secretary, shown above standing.

which do not bear analysis? The campaign of the Bureau against the income tax may very well do what it erroneously fears the income tax is doing.

IT IS also urged that the income tax places Canada at a grave disadvantage with the United States because our rates are higher than theirs. It is true that Canadians pay more taxes per head than do the people of the United States, and that this places us at a certain disadvantage due to the fact that saving is rendered more difficult and less capital is accumulated. It is difficult, however, to see why all the blame should be laid at the door of the income tax and why we should give it up in favor of indirect taxes. Are we to assume that because a tax is indirect it takes less out of taxpayers' pockets? This medieval view can no longer be taken seriously. It must not be forgotten that Canadian taxes must be paid by Canadians and that efforts to "tax the foreigner" are usually futile. We require a certain amount of revenue; we have a certain number of taxpayers from whom to collect it. We will not be any better off either absolutely, or relatively to the United States, if we abandon the income tax, which permits of scientific apportionment of the tax burden in accordance with each taxpayer's ability to pay, and resort to indirect taxes, which are uncertain in their incidence, often costly to collect, and usually fall heaviest on those least able to pay them. Lower taxes are, of course, exceedingly desirable, but they can only properly be achieved by removing the need for high taxes, and the need for high taxes can only be removed by reducing the public debt. Unfortunately, human wisdom has not yet been able to discover any way of paying off a public debt except by taxation.

This point should not be left without remarking that the entire argument of the Bureau as to higher rates rests on a very inadequate foundation. While the actual rates of tax are higher in Canada, there is by no means any certainty that our income tax burden is heavier. It must not be forgotten that in the United States all capital gains are taxable. Furthermore, a net loss for any year may be offset against the income of the next two years. There are still other important differences but these two alone are sufficient to raise a serious doubt as to whether our income tax is, in its net effect really higher than that of the United States.

THE Bureau's next position is that the income tax is unfair in its treatment of dividends. With this there can be no disagreement. As the law stands at present, income earned by corporations will usually pay 9 per cent. more income tax than income of any other kind. It is true that it is convenient to collect taxes from corporations. They are creatures of statute; they must have visible head offices; they must be registered and file annual reports. They cannot evade tax as easily as can individuals. But to found a tax merely on principles of expediency and convenience is to abandon all just and accepted principles of taxation. The solution, however, is not the abolition of the income tax; it is the reform of the law in its application to corporations and dividends. The English law should be our guide in this respect.

The income tax should not be abolished; it should be improved. The increase in exemptions and decrease in rates effected by the last two budgets will remove a good deal of its unpopularity. The tax can be made still less unpopular by removing its shroud of secrecy. There is no reason why taxpayers should not have the benefit of published regulations and rulings. At present they are working in the dark with nothing to guide them but a somewhat obscure statute. More information regarding difficult points and a more vigorous and rigid administration would do much to remove the feeling so prevalent among taxpayers that others are getting more favorable treatment and that honest taxpayers are paying the taxes of numerous dishonest tax-evaders.

Why Not the Ontario Plan For Dominion Debt Reduction?

That Plan, Instituted by Hon. William H. Price, in 1926, is Designed to Save Province \$128,000,000 in Forty Years While Extinguishing Debt — Would save Dominion Several Times That Amount — Should be Systematic Plan for Retiring Principal — Advantages of Instalment Bonds Both Serial and Annuity

By W. J. J.

IT IS difficult to over-estimate the importance of suggestions now being made at Ottawa that the Dominion Government should adopt a well-considered plan for the extinction of the present National Debt within a prescribed term of years. The debt reductions made by Hon. J. A. Robt. Finance Minister, in recent budgets, have received merited praise, but the constructive suggestions emanating from the Opposition would, if listened to, be of immense and continuing benefit to Canada and the Canadian taxpayer. The Hon. William H. Price said in the course of the budget speech delivered before the Ontario Legislature on March 11th, 1926, that the adoption of the plan prepared at his suggestion by the Debt Retirement Committee would save to the province of Ontario \$128,000,000 in forty years. If a similar plan were adopted for the steady retirement of the Dominion Government's debt there is no doubt but that the saving would be several times that amount for the Dominion at large. Hon. Mr. Robt. announces a further retirement of debt during 1927, but there is great point to the suggestion that this debt retirement should set before it a definite goal which would be followed by successive Finance Ministers.

The amounts falling due in 1927 are as follows: Mr. R. C. Matthews, member for East-Centre Toronto, gave the following table in the course of a speech in the House of Commons on February 22nd last:

1927	7½%	29,088,000.00
1927	7½%	83,127,250.00
1928	7½%	52,000,000.00
1931	6%	52,021,500.00
1932	5½%	73,325,150.00
1933	5½%	116,658,800.00
1934	5½%	113,910,650.00
1936	5½%	10,000,000.00
1937	5½%	90,168,900.00
1937	5½%	230,298,850.00

Here we have this vast financial obligation, and there may even be further maturities within the period, of which I have not particulars," said Mr. Matthews.

"It is true that some of these bonds do not mature until 1937, but from 1931 inclusive, the amount that must be taken care of is \$1,084,820,200.00.

"When you consider that within the next five years we have over a billion dollars coming due, with few, if any, sinking fund provisions operating to reduce the debt, and without any plan of amortization spread, it is certainly not a matter for complacence."

MR. MATTHEWS advocated Ontario's plan for the Dominion. It is therefore of interest to read again the principal features of that plan prepared by a committee composed of Mr. R. A. Day, representing the Investment Bankers' Association of America, Mr. J. A. C. Kemp, representing the Canadian Bankers' Association, and Mr. F. Martin Turnbull. They were emphatic in condemning financing by the issue of bonds which did not provide for the payment of principal either year by year or at maturity as well as for the payment of annual interest. They felt that the practice had become all too common of simply refunding issues at maturity instead of paying them off, and that no debt should be contracted for. (Continued on Page 20)

Why the Dominion Income Tax Should be Repealed

By Capt. W. C. C. Innes,

Being Main Part of Address Delivered to Montreal Kiwanis Club

THE Dominion Income Tax is the most outstanding check upon the industrial life of the country. Our side capital is being scared off, industry throttled, personal enterprise penalized and immigration retarded by the federal income tax.

The system of raising revenue through the Dominion Income Tax is wrong in principle in a young and undeveloped country requiring capital for the development of its natural resources. It is all very well to argue that other countries are subject to income tax; it should be remembered that these old countries are fully developed and have generations of accumulated wealth behind them, whereas Canada has unlimited natural resources and no great accumulated wealth. The Dominion Income Tax was introduced as a war measure and as such was justified, but it has become a perennial measure, and it should be abolished because it has the effect of killing the spirit of enterprise and initiative in the people of the country, preventing capital from embarking on new enterprises, and to a large extent discouraging the inflow of foreign capital so necessary.

At the two last sessions of parliament certain reductions have been made in the income tax, and there is no question that distinct relief is given to a large number of people in receipt of moderate salaries who could ill afford to pay an income tax, and much saving is also effected to those who are in receipt of incomes of \$100,000 and upwards, but the new ruling of taxing Canadian dividends is a most disastrous blow to Canadian enterprises.

The outstanding need of Canada today is population. Imagine the result if we could advertise to the world that Canada has no income tax! The result would be pouring in of foreign capital, our great natural resources (which are not worth a dollar to us without capital and development) would be developed; we would have unbounded prosperity, and instead of spoonfed immigration schemes, it would be difficult to keep the people out, as immigration always follows development and prosperity.

(Continued on Page 21)



HON. J. D. MONTEITH

Provincial Treasurer of Ontario, whose budget speech on February 22nd showed the gross debt to be \$349,115,732, and provided for writing off \$3,000,000 in furtherance of the plan instituted by his predecessor, Hon. Wm. H. Price, to extinguish the debt in forty years. In 1926, revenue was \$80,841,043 and ordinary expenditures, \$61,683,183, but the Minister expects to replace this deficit of \$812,140 by a surplus in 1927 of \$150,000 in spite of deciding to abandon Provincial taxation on pool-rooms, the luxury tax on carbonated drinks and on admissions to entertainments up to 25 cents and to cut \$8 from automobile license fees. Estimated revenue includes \$3,500,000 from Government Control of liquor sales. Interest rate on new borrowings is now down to 4½ per cent.

—Photo by Mr. Lyonde.

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**THE
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AND
TRUSTEES**

**British American Oil Had
Record Year**

BRITISH AMERICAN OIL COMPANY, LIMITED, had the best year in its history in 1926 and showed satisfactory gains in all departments of its business, according to statements made at the annual meeting of shareholders in Toronto. Mr. S. R. Parsons, chairman of the board of directors, said that in the eastern division the business had been well sustained and increased throughout the territory, while in the western division, covering the prairie provinces, where for a couple of years the crops and prices, generally speaking, had been satisfactory, a largely increased volume of business had been produced.

The chairman announced that the initial dividend on the new stock would be at a rate of twenty cents per share per quarter, or 80 cents per annum. This corresponds to \$3.20 per share on the old stock, or 20 cents above the combined dividend of \$2.50 and bonus of 50 cents paid in 1926. The matter of bonus addition on the new stock, would receive proper consideration at the hands of the board later in the year, but nothing was promised. It was also announced that there would be some new financing required before the middle of the year, and that shareholders would receive favorable consideration as in the past.

GOLD & DROSS

should pay \$9.94 actual value for each share of the 18,125 shares offered in order to make up this amount. There are also other amounts in office furniture, and so on, which deserve some attention. As the par value of the Manufacturers' Finance Corporation Stock is \$10 that would about appear to meet the situation if it represents underlying values. It is a dividend-paying stock at present, which makes the situation seem better. As, however, only half of this stock would be obtained by the Sarnia Finance Corporation at first, and the rest when the assets were made liquid, an undetermined period, the immediate dividend payment would only be about half of this amount.

One notices that the par value of the 18,125 Preferred Shares offered by the Manufacturers' Finance Corporation would be \$181,250. This stock is quoted by B. T. Riordan and Company, Limited, Unlisted Securities' Dealers, C. P. R. Building, Toronto 2, Ontario, under date of February 19th, 1927, as follows: Manufacturers' Finance A. Preferred 8 per cent. we will buy \$34; we will sell 634; Manufacturers Finance B. Preferred 8 per cent. we will buy 6, we will sell 7. I suppose that it is the B. Preferred Stock which is offered in exchange for the Sarnia Finance Shares. That would mean that at \$7 the 18,125 shares would have a market valuation of \$126,875, and that the 9,063 shares which would be received at once by the Sarnia Finance Corporation Limited, would have a market valuation of \$63,438. The Manufacturers' Finance Corporation Limited people, however, claim that unlisted security quotations do not show the inherent value of the stock which they claim should be judged on the dividend records. It is entirely likely that if the Manufacturers' Finance Corporation purchase this business it would liquidate the mortgages and other assets of the Sarnia Finance Corporation Limited, and turn the money into the channels of its own business, from which it would hope to get good results.

INTERNATIONAL POWER COMPANY'S CONTROL OF PORTO RICO RAILWAYS COMPANY AND ITS NEW DEBENTURE ISSUE

M. H. Charlottetown, P. E. I. Seventy dollars is a good price for the common shares of Porto Rico Railways Company, Ltd., in view of the fact that they were selling at \$90 each immediately before the International Power Company's offer was announced of two shares of first preferred 7 per cent. stock and two shares of no par value common shares for every three shares of the Porto Rico common stock. That offer expired on February 28th when it was announced that the desired control was secured. If the Company were still willing to exchange such an exchange would be attractive for the man who wants both present earnings and a speculation on possible future appreciation. If safety, however, is an important consideration with every dollar you invest it would be better for you to accept the alternative cash offer of \$70 a share if it is still open. You could find that out by communicating with the Company direct. Then you could purchase the International Power Company's securities, if you desired, according to whether you want safety or an attractive speculation. The first preferred 7 per cent. shares are now paying dividends, but dividends will have to be paid on the 2nd preferred 6 per cent. stock (\$2,000,000 outstanding) before the no par value common stock will have its opportunity. The extent of appreciation would, naturally, be greatest with the no par value common stock if the Company prospers as its strong directorate hopes.

If security is the main consideration the palm would rest with the 6½ per cent. 30-year gold debentures of the International Power Company, Ltd., of which three million dollars is now being offered at par by a syndicate composed of Royal Securities Corporation, Ltd., Greenshields & Company, Hanson Bros., and R. A. Daly & Company, following the acquisition of control of the Company whose stock you hold.

The circular issued in connection with the Debenture offering shows that International Power Company (incorporated under the laws of the Dominion of Canada a year ago) now controls the following public utility properties:

Bolivian Power Company, Limited, which with its predecessor has operated for the past 17 years the electric lighting, tramway and telephone undertakings in La Paz, the seat of government and principal financial and commercial city of Bolivia;

Demerara Electric Company, Limited, which for the past 27 years has operated the electric lighting, power and tramway systems in Georgetown, the capital and chief city of British Guiana;

Newfoundland Light & Power Company, Limited, which with its predecessors has supplied similar services in St. John's, the capital of Newfoundland, for the past 26 years;

The Porto Rico Railways Company, Limited, incorporated in 1916 operating electric light, power and tramway systems in San Juan, capital of Porto Rico, as well as the light and power business of the principal municipalities in the eastern section of the island;

San Salvador Electric Light Company, which for the past 21 years has operated the electric light and power services of San Salvador, capital of Salvador and adjoining municipalities;

Venezuela Power Company, Limited, which with its predecessors has operated for more than 15 years the light and power businesses of Maracaibo and Barquisimeto, Venezuela. Maracaibo is the largest port and second largest city of Venezuela and is the commercial centre of one of the most rapidly growing oil districts in the world. Barquisimeto is capital of the most populous state in Venezuela.

The controlled properties therefore operate in principal cities of six different countries, each of which exports a different basic product, thereby minimizing the effect of trade depressions on the company's earnings. Bolivia produces more than 25 per cent. of the world's tin; Demerara is a centre of the diamond mining and aluminum ore industries; Newfoundland's principal exports are fish and pulp and paper; Porto Rico exports (principally to the United States, of which it is an insular possession) sugar, tobacco, fresh fruits, etc.; Salvador is an important coffee-producing country; and Venezuela is a leading source of petroleum.

Directors of International Power Company include: I. W. Killam (president) Montreal, president Calgary Power Co. Ltd.; Russell D. Bell, Montreal, president Jamaica Public Service Co. Ltd.; G. MacGregor Mitchell, Halifax, director the Royal Bank of Canada; Victor E. Mitchell, K.C., D.C.L., Montreal, director Abitibi Power & Paper Co. Ltd.; W. C. Pitfield, Montreal, director Ottawa Light, Heat & Power Co. Ltd.; John H. Price, Quebec, president Price Bros. & Co. Ltd., director Duke-Price Power Co. Ltd.; His Honor W. D. Ross, Toronto, chairman of board of directors The Porto Rico Railways

Co. Ltd., director Bank of Nova Scotia; O. E. Smith, Halifax, president Maritime Telegraph & Telephone Co. Ltd., director Bank of Nova Scotia; and Fred R. Taylor, K. C., D.C.L., Saint John, N.B.

ARENA GARDENS OF TORONTO LIMITED

R. T., Montreal, Que. The two lawsuits in which the Arena Gardens of Toronto, Ltd., was involved with the Toronto Professional Hockey Club, and which ran through the Courts for a period of six or seven years, have now been entirely disposed of; one case by decision of the Supreme Court; and the other case by decision of the Privy Council. The final judgments were in favor of the Arena Gardens, considerably reducing the amounts mentioned in earlier judgments against the Arena Gardens. All of the judgments and all of the expenses, totalling a very considerable sum, have been paid in full.

During the summer season of 1925 the Company spent about \$25,000 on increasing the seating capacity of the Arena Gardens and generally improving the building. All of these expenses have been paid out of earnings with



MR. A. L. ELLSWORTH
Elected President of the British American Oil Company, Limited, in succession to Mr. S. R. Parsons, who has become Chairman of the Board of Directors. Mr. Ellsworth was formerly Vice-President. He has been connected with the company for the past twenty years.
—Photo by International Press

the exception of approximately \$20,000 temporarily borrowed from the bank which the company claims should be entirely repaid within the next thirty days out of earnings of the present season.

Out of the total original bond issue of \$300,000, approximately \$50,000 have been redeemed.

The Company has a five-year contract with the Toronto Maple Leaf Professional Hockey Club, members of the National Hockey League, and has also a five-year contract with the Ontario Hockey Association. The first contract runs for five years from July 1st, 1925, and the second runs for five years from July 1st, 1926.

The general situation is very greatly improved, prospects for earnings are better and the building itself is in excellent physical condition.

It is impossible, of course, to estimate how soon preferred dividends may be paid on the \$250,000 of preferred stock outstanding. There are arrears of dividends on this preferred stock for over twelve years. The common stock outstanding amounts to \$250,000, originally issued as a bonus.

POTPOURRI

A. M. Campbellton, N.B. **QUEBEC GOLD BELT** is being reorganized into a new company probably to be known as **RUBEC Mines**. The new company will be capitalized at 5,000,000 shares. The holders of Quebec Gold Belt will receive one share of Rubec for each share of Quebec Gold Belt. The new company in addition to 1,500,000 shares left in its treasury will also have \$150,000 in cash with which to undertake development. The prospective company has already and are well located. **HOLLINGER** is making an important increase this year in production. The current price seems to have discounted the benefit to be derived from this.

L. S. C. North Bay, Ont. **NIGHT HAWK PENINSULAR** has been listed pretty clean of its better grade ore. There is a chance that further development might disclose additional ore. With this thought in mind, the principals are endeavoring to negotiate a deal which would provide funds with which to work. The property has interesting prospective merit and warrants a further extensive exploration program.
(Continued on page 20)

INFORMATION COUPON

This service is confined to yearly subscribers whose names appear on our books

Seekers after information concerning Canadian investments are requested to cut out the address label appearing on the front page of every copy of Saturday Night sent to a regular subscriber. Attach to your letter of inquiry the label which bears your name, address and the expiry date of your subscription. Send also a stamped, addressed envelope, as there is only space in Saturday Night for answers to a small percentage of the inquiries coming to this office. As we cannot promise not to print an answer if it seems to us in the public interest, please state in your letter what initials or sobriquet you would like to have us use if the reply is published. Mining inquiries should be written on separate sheets of paper. Telephone inquiries will not be answered. The address label which we ask you to cut out is similar in form to the illustration we give below.

McKewen P. O.
304 Birks Bldg.,
Winnipeg, Man.
Sept. 30/26

Gatineau Power Company

5% First Mortgage Gold Bonds

Due June 1, 1936. Principal and half-yearly interest payable in Toronto, Montreal or New York.

Gatineau Power Company owns, or holds through long term Government lease, water power sites with aggregate potential capacity in excess of 700,000 horse-power, of which development of 397,500 horse-power is now under construction. Upon completion of the present development, earnings are estimated at more than \$5,400,000, or over 2.85 times interest on all First Mortgage Bonds issuable against this construction.

Price: 97.50 and interest, yielding 5.17%

Fully descriptive circular will be gladly furnished upon request.

Wood, Gundy & Company Limited

Winnipeg 36 King Street West Montreal
Hamilton Toronto New York
London, Ont. Telephone: Elgin 4821 London, Eng.

NEW ISSUE

**Lake St. John Power and
Paper Company, Limited**

First Mortgage Sinking Fund 6½% 20-Year Bonds

Series "A" Due 1 Feb. 1947
PRICE: 99.50 and interest.
Descriptive circular on request.

MATTHEWS & COMPANY

255 Bay St. Limited Bond Dealers TORONTO

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The intelligent farmer takes much of the uncertainty of farming today by diversifying his crops. He knows from experience that the successful farmer does not concentrate on any one crop.

The intelligent investor protects his income and safeguards his future in a similar manner through the diversification of his investment.

The selection of suitable investments requires time, knowledge and experience. Most individuals are not equipped to judge the relative merits of investments, and as a result often purchase poor ones.

The forty-three years' experience of this house, with a record of no loss of principal or interest on any investment during this period, has been concentrated on an issue of securities yielding 5½% that are as safe and sound as it is humanly possible to make them. They are safe, because the security back of them is diversified between only Government, Municipal and Provincial Bonds and First Mortgages—all trustee investments in themselves.

The booklet we have prepared, entitled "An Investment Trust," explains this unusual bond in detail. You owe it to yourself to send for a copy without delay.



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Address

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Head Office for Canada
Northern Building, St. John St.
Montreal
A. Hurry, Manager
Assets exceed \$110,000,000

SPEAKING of the accident experience under compensation in Ontario in the past year, R. B. Morley, General Manager Industrial Accident Prevention Associations, cites two recent cases—one, an employee whose thumb was injured while removing nails from lumber and who developed infection from this slight wound, dying within a short time. Another case was that of a worker playing ball, throwing a ball on a live shaft when the shaft caught his clothing, tearing it completely from his back, breaking two ribs and giving him minor cuts and abrasions.

MAJOR HUME CRONYN, K.C.
President Huron & Erie Mortgage Corporation, who has just been elected a Director of the Bell Telephone Company of Canada.

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J. A. MINGAY, Manager for Canada
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so. Further discussion may lead to licensed company when it comes to

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Hier oben befindet sich eine Abbildung.

Handwritten signature

27. Januar 1917.

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AY PASSENGERS ASSURANCE Co.
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FIRE AND CASUALTY

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 Head Office: Toronto, Canada.

ircular of the Union Mutual Life
 Company of Iowa is an attractive
 one, the fact remains that the com-
 pany is not licensed to do business in
 Canada and accordingly has no
 Government deposit here for the
 protection of Canadian policyholders,
 so that in case of any disaster claim
 the Canadian policyholder would
 have to go to Iowa to try to enforce
 his claim. This puts a policyholder
 practically at the mercy of an un-

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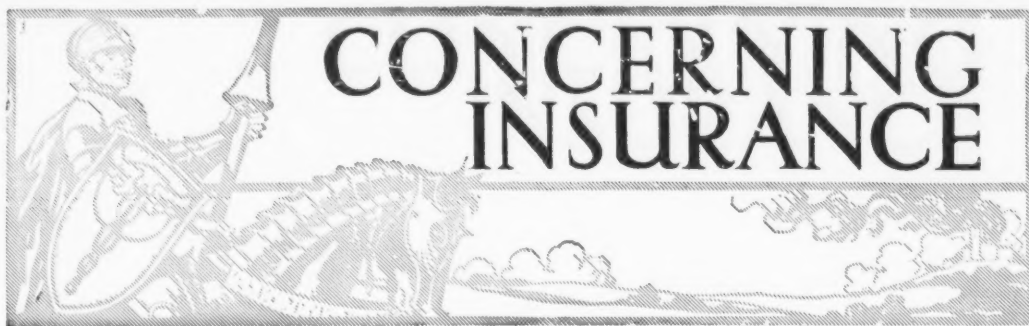
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Life insurance is fire proof, thief proof, tax proof, fool proof. Its benefits are secure; its provisions incontestable.

In no other way can an estate be created and established by the payment of such a small instalment.

Such an estate can be created TODAY by a de-



Former Minister of Militia for Canada,
who has just been elected a Director
of the Bell Telephone Company of
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Photo by International Press.



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poration, who has just been elected a
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 ESTABLISHED 1791
 TIME TRIED AND FIRE TESTED
 MANY KINDS OF INSURANCE WRITTEN
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ASSETS EXCEED \$98,000,000.
EAGLE STAR & BRITISH DOMINIONS INSURANCE COMPANY LTD.
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so. Further discussion may lead to an argument and you may lose. Countless cases have been lost in this manner.

Make a concise, definite talk, emphasizing a few main features. You can't tell the whole story of the benefits of life insurance at one interview, and even if you could, the prospect would be weary listening to you. The one good punch that goes home is what wins.

INSURANCE INQUIRIES

H. M., Montreal, Que.: Across the line the State of Ohio has the government monopolistic system of workmen's compensation insurance, similar to that existing in Ontario, while the State of New York has the competitive system, the insurance companies being allowed to compete for the business. Under the competitive system in New York the worker receives 40 per cent more compensation for the same injury than does the worker in Ohio. This is one of the things which advocates of a government monopoly of workmen's compensation insurance seem to overlook. Another is the great benefit of competitive accident prevention.

D. S., Sioux Lookout, Ont.: Mill Owners' Mutual Fire Insurance Co. of Iowa was incorporated in 1875 and has been doing business in Canada under Dominion license since 1923. It has a deposit with the Dominion Government of \$50,882 and is authorized to transact in this country fire, limited explosion, sprinkler leakage, and tornado insurance. It is safe to insure with for mutual insurance.

E. M., Aylmer, Ont.: The three American mutual fire insurance companies whose policies are sold in Canada by the Canadian Hardware and Implement Underwriters of Winnipeg are regularly licensed by the Dominion Insurance Department and maintain assets in this country in excess of their liabilities here. They are safe to insure with for mutual insurance and enjoy a good reputation for prompt payment of claims. They charge tariff rates, but pay no commissions to agents, securing their business through salaried representatives or inspectors. They return a dividend at the end of each year to their members or policyholders from the surplus remaining after paying losses and expenses on the year's business. The dividend paid on hardware risks is 50 per cent. The Government deposits of the three companies are as follows: Hardware Dealers' Mutual, \$160,000; Minnesota Implement Mutual, \$163,673; Retail Hardware Mutual, \$149,750. The assessment liability of policyholders is one full annual premium.

R. W., Armstrong, B.C.: National Ben Franklin Fire Insurance Co. of Pittsburgh, Pa., is a non-tariff company which is regularly licensed in Canada and which has a deposit with the Dominion Government of \$357,977. It is safe to insure with. The Dominion Fire Insurance Co. of Toronto, which is under the same management in Canada, is also a non-tariff company. It has a deposit with the Dominion Government of \$100,000. It is safe to insure with.

W. M., Penetang, Ont.: Farmers' Central Mutual Fire Insurance Co., with head office at Walkerton, Ont., has been in business since 1894. It is a purely mutual company and operates on the premium note system. Latest Government figures available are for the year 1925. At the end of that year the total assets were \$830,543.13, including \$766,464.92 of premium notes. Liabilities, consisting of unearned cash payments, were \$23,011.57. Total receipts in 1925 were \$123,616.66, while the total disbursements were \$117,483.74. Net risks in force at the end of 1925 were 11,506 in number for \$34,303,670 of insurance. The company is safe to insure with for the class of mutual insurance which it transacts.

A. W., Edmonton, Alta.: While the circular of the Union Mutual Life Company of Iowa is an attractive one, the fact remains that the company is not licensed to do business in Canada and accordingly has no Government deposit here for the protection of Canadian policyholders so that in case of any financial claim the Canadian policyholder would have to go to Iowa to try to enforce his claim. This puts a policyholder practically at the mercy of an un-

licensed company when it comes to collecting a claim under a policy. We advise insuring with licensed companies only, as in that case payment of a valid claim can be enforced through the local courts if necessary.



P. H. ROOS
 A Dominion Life representative operating in the best office territory of Western Canada, who, during 1926, had the large personal production of over \$2,200,000 of paid for insurance. Until a few years ago Mr. Roos was a Head Office executive of the Dominion Life when he decided to enter the sales organization. Since then his annual production has increased regularly until this past year when he crossed the million mark by a considerable margin.

that you need have no misgiving as to the safety of your insurance with this society. As you have had the policy for some years it would mean a loss to you to drop it. The society showed a surplus in the life insurance or mortality department at the end of 1925 of \$242,745.72 and its act of incorporation provides for distribution of surplus to its policyholders but we have not heard of any surplus being distributed so far.

C. L., Morden, Man.: We note from the circular sent us that the trustees and directors for 1927 of the Universal Life Assurance and Annuity Co. of Winnipeg are M. J. A. M. de la Gicla's, A. Fred Andrews, Joseph Bernier, W. J. Bulman and Horace Chever. The statement of the annuity fund for 1926 over the signature of A. D. Joffe, Auditor, shows the amount of the fund as \$215,454.80, with \$14,531.22 as the net interest to be divided among the 1902 annuitants. This makes each annuitant entitled to \$13.30, but from this amount \$5.00 is deducted as due during 1927 for those who have not paid it, leaving \$8.30 to go to each such annuitant. In the circular which is signed by M. J. A. M. de la Gicla's, president and manager, under date of January 31st, 1927 appears the following: "The fund invested by annuitants amounts now, as of January 1st 1927, to \$215,454.80, after taking off the amount necessary to pay this year's annuity. . . . Previously, the former manager, Mr. Cochet, sent you an extract of the by-laws, and we beg to point out that according to the contract the only thing we can do is to divide equally between the annuitants the interest arising from the trust fund until the last one dies." What the annuitants are interested in finding out is the ownership of the trust fund which has been built up by setting aside for that purpose \$3.50 out of every \$5.00 paid in by them. If the fund is held in trust for the annuitants it will mean a handsome sum for them when it is finally distributed. It is well worth their time and effort to find out what their rights under law or equity are in this fund built up from their contributions.

INFORMATION COUPON

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 Capital and Surplus of assets over all liabilities 1,284,386
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 J. A. Macdonald, Inspector for Ontario.

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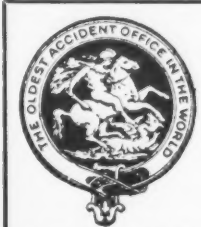
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SECURITY EXCEEDS \$98,000,000

Applications for agencies invited.

J. H. RIDDEL, Managing Director **Head Office for Canada TORONTO** **E. C. G. JOHNSON, Asst. Manager**

THE Quebec Southern Power Corporation announces that it has purchased outright La Compagnie

A YEAR OF REMARKABLE PROGRESS

The outstanding features of the 1926 Report are:

Insurance in Force	\$33,019,527
New Insurance Paid for	\$ 8,418,068
Total Assets	\$ 5,747,774
Total Reserves	\$ 5,053,231
Total Income	\$ 1,404,596
Premium Income	\$ 1,062,910
Interest rate	6.15%
Mortality Rate	48.7%

The foregoing is ample evidence that the Northern Life with its rapidly growing Agency organization will enjoy a still larger measure of success in 1927.

The NORTHERN LIFE
ASSURANCE COMPANY OF CANADA
LONDON, ONTARIO ESTABLISHED 1837
C. R. SOMERVILLE, President R. C. MACKNIGHT, Gen. Manager

For and Against the Income Tax

(Continued from Page 13)

All taxation should be applied equitably and for one purpose only—to raise revenue, either for the Dominion, the province or the municipality, to enable each to pay its just expenditures. When taxes are imposed or collected for any other purpose they become a penalty applied for other objects than that of raising revenue. For instance, the application of a higher rate of taxation on the person who owns a great amount of wealth simply means that the original purpose for which taxation was applied, to assess everyone equitably according to his wealth, is departed from and an attempt is being made to extract more money from the thrifty because they happen to have it, instead of assessing them according to the rules of justice and fair play.

I cannot bow to the idea that it is the duty of the state to impose a higher rate of taxation upon citizens who happen to be industrious and thrifty and who have accumulated the rewards of their industry, which is represented in wealth. It must always be borne in mind that the fundamental principle that lies at the bottom of all systems of taxation is that the rate should apply equitably on all wealth and on all property, whether it amounts to \$1,000 or less, or \$1,000,000 or more. With a flat rate of taxation, the more the individuals possess the greater the amount in taxes the government or the municipality will receive, and this is as it ought to be. The rich man is satisfied when he is asked to pay at the same rate as the poor man, even if he pays on a thousand times more wealth or property, but to ask him to pay an increasing rate on the dollar because he happens to be fortunate or thrifty enough and owns more is not only an injustice but it is an attempt at confiscation, and in the end it dis-

courages enterprise, destroys initiative and creates unemployment as capital is only accumulated labor.

THE following figures issued by the Dominion Government showing the amount of income tax collected throughout Canada during the last four fiscal years up to March 31, 1925, are the best proof that can be offered of the injustice of the income tax system. For the fiscal year 1921-22, \$78,684,354.80; for 1922-23, \$50,711,538.37; for 1923-24, \$54,204,207.99; for 1924-25, \$56,248,042.82.

The amount collected for the fiscal year 1924-25 was made up as follows:—Agriculturists, No. 3,068, \$166,138; professionals, No. 19,394, \$2,230,080; employees, No. 169,894, \$13,973,095; merchants, No. 16,899, \$7,097,163; manufacturers, No. 3,009, \$14,903,388; all others, No. 20,485, \$18,627,154; unclassified, \$469,664. Total, \$57,466,682. Less refunds, \$1,218,640, making the total actually obtained, \$56,248,042.

The discrimination that is created between the honest man who conforms to the law and who reports and pays, and the dishonest man who evades both reporting and payment, and from whom it is impossible for any government to collect, is another feature of the injustice of the system. It may be possible to catch smugglers, but it is impossible to trace liars, and no system of taxation should depend upon man's veracity. Take the entire population of Canada, could anyone believe for one moment that out of over nine million people there were only 231,750 individuals and corporations who paid an income tax to the Dominion government, and that out of this number 168,804, or 72 per cent of the whole, were employees?

The following is an interesting table of the proportionate burden of the Federal Income Tax by provinces for 1926, as it bears some relation to the territory where the Income Tax obtains supporters.

Ontario	\$26,509,312
Quebec	15,241,574
British Columbia	4,150,452
Manitoba	3,123,422
Alberta	1,445,177
Saskatchewan	575,761
New Brunswick	712,187
Nova Scotia	409,102
Yukon	49,002
P. E. I.	37,125

The opposition to the abolition, or in fact any reduction whatsoever, of the Income Tax comes from the Prairie Provinces and from a section of the people who contribute practically nothing to the Income Tax. The Canadian Council of Agriculture last November in Winnipeg, passed a resolution urging the Government that no further reduction in the Income Tax be made, and in this connection it is interesting to quote the following figures which, in my opinion, provides the answer to their opposition. The three Provinces of Manitoba, Saskatchewan and Alberta paid only \$5,741,459 in Income Tax last year, or about one-tenth of the total for the Dominion. Of this Income Tax collected in the three Prairie Provinces \$2,371,802 was obtained from the citizens of Winnipeg and \$1,189,610 from the citizens of Calgary, and it is estimated that the western farmers paid, roughly, only 2 per cent of the Dominion's Income Tax. Under such conditions it is not surprising that the Progressive Members of Parliament are urged to oppose any Income Tax reductions.

Further opposition comes from the United Farmers of Manitoba, where the President of that Association is quoted as stating that the Federal Income Tax is absolutely necessary in the interests of justice. In our opinion there appears to be no small amount of difficulty in finding any direct connection between justice and a tax that, in actual operation, offers almost unlimited evasive possibilities to all classes other than the wage earner. No tax, may we suggest, is equitable that possesses such an unbalanced incidence as does the Federal Income Tax. Of the \$56,000,000 collected in 1926, the taxpayers of the City of Montreal paid \$16,400,000 and the taxpayers of the City of Toronto paid \$13,000,000. If there is any equity in two cities contributing more than half of the total paid by the entire Dominion of Canada, we fail to recognize it.

We appreciate the position of the Government, and particularly the Minister of Finance, who is continually bombarded with all manner of resolutions urging the abolition of this tax and a reduction of that tax, etc. We take this occasion to answer and to give our views concerning these resolutions. First, as to the Sales Tax, our conviction is that this tax has two outstanding qualifications, if properly applied, namely, that there is no hardship on any class as all citizens contribute to the revenue of the country through this tax by their ability to spend money; and, secondly, it cannot be evaded. We are not arguing that there are not many discrepancies in the present Sales Tax Act and that it is not open to many amendments and adjustments in order to make it equitable and collect at the source, and these amendments, if properly sought after, can be obtained. To those who advocate its abolition in preference to the Income Tax may we state that in the first place, it could not be abolished in its entirety, even if the Government were financially able to do so, as it would disrupt the whole business of the country when one considers the millions of dollars' worth of goods that has already paid the Sales Tax, and the only way that this tax can finally be got rid of is by a gradual reduction of 1 or 1½ per cent, per annum until it is wiped out, and this can be accomplished by the abolition



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NOTICE OF DIVIDEND
A dividend of two per cent (2%) has been declared payable on the 15th April, 1927, to shareholders of record at the close of business on the 23rd March, 1927.
W. H. BLACK,
Secretary-Treasurer,
Montreal, 23rd February, 1927.

INTERNATIONAL POWER COMPANY

New York, N.Y., February 21, 1927.
The Board of Directors of the International Power Company, Limited, has this day declared a dividend of two per cent (2%) on the common stock of this company, payable on the 15th April, 1927, to shareholders of record at the close of business on the 23rd March, 1927.
W. H. BLACK,
Secretary-Treasurer,
Montreal, 23rd February, 1927.

of the Income Tax which will bring about a state of prosperity which means increased revenue from the Sales Tax, Excise and Customs, etc., and, further, it should be remembered that the elimination of the Sales Tax would not either have the effect of attracting capital for investment in Canada or solve our immigration problem.

In closing, let me state that the abolition of the Federal Income Tax will benefit every individual in the country. It will solve our immigration question, our great natural resources would be developed and general prosperity would be the result, and the revenue to the Dominion Government would so increase that the present Sales Tax and other nuisance taxes, within a few years, could be entirely dispensed with.

NEW ISSUE

\$3,000,000

International Power Company, Limited

6½% 30-Year Gold Debentures

To bear date March 1st, 1927. To mature March 1st, 1957. Coupon Debentures, in denominations of \$500 and \$1,000, registrable as to principal. Principal and semi-annual interest payable at The Royal Bank of Canada, Montreal, Toronto, Winnipeg, Vancouver, Halifax or Saint John, N.B., or, at the option of the holder, at the Agency of The Royal Bank of Canada, New York, or at The Royal Bank of Canada, London, England. Redeemable as a whole or in part, on thirty days' notice, at 105 and accrued interest. Trustee: The Royal Trust Company, Montreal.

Complete circular, copies of which will be supplied upon request, contains information furnished by International Power Company, Limited, from which the following is summarized:

THE COMPANY: International Power Company, Limited, incorporated under the laws of the Dominion of Canada as a public utility holding and operating company, controls public utility properties which have been in successful operation for many years, in Bolivia, British Guiana, Newfoundland, Porto Rico, Salvador and Venezuela. The combined population served by its properties is approximately 800,000, and the number of light and power customers is in excess of 63,000.

CAPITALIZATION (Upon completion of present financing):—

	Authorized	Issued
6½% 30-Year Gold Debentures (this issue)	\$3,000,000	\$3,000,000
7% Cumulative First Preferred Stock	\$8,000,000	5,000,000
6% Convertible Second Preferred Stock	2,000,000	2,000,000
Common Stock (no par value)	150,000 shs.	110,000 shs.

DEBENTURE ISSUE: Debentures will be, in the opinion of Counsel, a direct obligation of the Company and will be issued under an Indenture which will include a provision that debentures in excess of the amount of First Preferred Stock at any time outstanding may be issued only under certain restrictive conditions.

PURPOSE OF ISSUE: This issue of Debentures is made for the purpose of providing for the construction of extensions and improvements to the properties controlled by the Company, and for the acquisition of shares of The Porto Rico Railways Company, Limited.

PROPERTIES: Properties controlled by the Company are:—

The Porto Rico Railways Company, Limited, which owns and operates electric lighting and power distribution systems in San Juan, the capital, and the principal municipalities in the eastern section of Porto Rico; also operates the tramway system of San Juan and 18 miles of steam railway extension.

Venezuela Power Company, Limited, which operates the electric light and power businesses of Maracaibo and Barquisimeto, Venezuela, the largest port and second largest city of Venezuela, is also the distributing centre of one of the world's important oil-producing districts.

San Salvador Electric Light Company, operating the light and power services of San Salvador, capital of the Republic of Salvador, and 16 adjoining municipalities.

Newfoundland Light & Power Company, Limited, which operates the electric light, power and tramway systems in St. John's, the capital of Newfoundland.

Demerara Electric Company, Limited, operating the light, power and tramway systems of Georgetown, principal city of British Guiana.

Bolivian Power Company, Limited, which operates the electric lighting, tramway and telephone undertakings of La Paz, the seat of government and principal city of Bolivia.

EARNINGS: Combined earnings for the years 1923 to 1926, inclusive, of the properties controlled are appended.

	1923	1924	1925	1926
Gross Earnings	\$2,962,252	\$3,132,414	\$3,349,483	\$3,669,070*
Less Operating & Maintenance Charges	1,758,273	1,771,188	1,958,833	2,106,578
Net Earnings available for Interest & Reserves	\$1,203,979	\$1,361,226	\$1,390,652	\$1,562,492
Balance available for reserves of subsidiaries and Debenture Interest				\$ 826,877†
Annual Debenture Interest				\$ 195,000

*Figures subject to audit. December in part estimated. Earnings, where necessary, converted at current exchange rates.
†After allowance for interest and dividend on \$7,026,666 of Bonds and Debentures and \$1,000,000 of Preferred Stock of subsidiaries, outstanding in the hands of the public as at December 31st, 1926, and proportion of earnings applicable to minority shares.

In the above earnings figures the ownership by the Company of all the Common Stock of The Porto Rico Railways Company is assumed, as provision has been made in the present capitalization for their acquisition.

DIRECTORS: The Directors of the Company include: I. W. Killam (President), Montreal, President Calgary Power Company, Limited; Russell D. Bell, Montreal, President Jamaica Public Service Company, Limited; G. MacGregor Mitchell, Halifax, N.S., Director The Royal Bank of Canada; Victor E. Mitchell, K.C., D.C.L., Montreal, Director Abitibi Power & Paper Company, Limited; W. C. Pittfield, Montreal, Director Ottawa Light Heat & Power Company, Limited; John H. Price, Quebec, President Price Brothers & Company, Limited Director Duke-Price Power Company, Limited; His Honour W. D. Ross, Toronto, Chairman of Board of Directors The Porto Rico Railways Company, Limited, Director The Bank of Nova Scotia; O. E. Smith, Halifax, N.S., President Maritime Telegraph & Telephone Company, Limited, Director The Bank of Nova Scotia, and Fred R. Taylor, K.C., D.C.L., Saint John, N.B.

GENERAL: Operating results of constituent companies during the past year have clearly demonstrated that the business being done in the respective territories served may be largely extended. Continuing development, through the application of modern methods and centralized control, should result in a steady increase in value and earning power of the assets underlying these Debentures.

We offer these Debentures for delivery if, as and when issued and received by us and subject to the approval of our counsel of all proceedings, at—

100 and accrued interest, yielding 6½%

Royal Securities Corporation, Limited

Greenshields & Co.

Hanson Bros.

R. A. Daly & Co.

The above statements are not guaranteed, but are based upon information which we believe to be reliable and on which we acted in purchasing these securities.

Penmans Ltd., Had Larger Profits

THE volume of business transacted by Penmans Limited, in 1926 again showed satisfactory improvement, sales for the year ended December 31 amounting to \$6,777,400 as against \$6,431,153 for 1925, an increase of 5.38 per cent. The gross trading profits for the year amounted to \$695,537, which compares with \$618,098 during 1925.

After paying interest on bonds and making allowance for depreciation on plant and Federal income tax and writing off bad debts, the net profit amounts to \$442,077.64, from which was paid the usual quarterly dividends on the preferred and common stocks, and in addition thereto a bonus of 2 per cent. on the common stock, the total disbursement being \$279,560, leaving a surplus for the year of \$162,517.

Capital expenditure for the past year has been heavier than usual and approximately \$300,000 has been spent by the company on new machinery and equipment in order to cope with the demands of the trade. It is expected that this addition to the plant will increase the sales of the company for the coming year in a substantial way. In addition thereto the directors had to provide \$112,659 to cover the discount and expense in marketing bonds. The active surplus is now \$3,418,775.

Russell Motor's Earnings Higher

A NET profit of \$56,449 is shown in the financial statement of Russell Motor Car Company, Limited, covering the five months ending December 31 last, on which date the company's fiscal year now ends. This works out at approximately \$135,400 per twelve months, which compares with \$115,515 for the twelve months ending July 31 last. The balance of \$58,170 is added and from the consolidated total the following dividends were made: Preferred dividend for five months, \$35,000 and common dividend \$10,000, leaving a balance forward of \$5,449.

The balance sheet shows current assets of \$5,075,334 against current liabilities of \$2,000,000. There is a contingent liability of \$2,160,750 shown in respect of bonds sold at \$100,000 each at July 31 has been eliminated from the present statement. Interest on the company's securities are shown at \$2,400,000.

L. A. Wilson, President, in presenting the report of the Board of Directors states that Canada Cycle and Motor Company, Limited, showed a slight improvement in business in the first five months of the year, and the turnover for the year was slightly less than for the year 1925. The margin of profit was slightly less than for 1925, and as a result profits for the year were almost exactly the same as in 1925, says Mr. Wilson. The directors anticipate payment of quarterly dividends at the rate of 8 per cent. per annum totaling \$1,200,000 during 1927. Canadian Acme Sewing and Gear Limited showed an increase in volume of approximately 20 per cent. and as a result was able to show a profit on the year's operations after adequate provision for depreciation, etc. The company also sold the Gals Machine and Sewing Company Limited, with a view to extending its facilities for the manufacture of sewing machines. The last profit being received by the Acme Company as well as the Toronto plant.

West-Canadian Limited showed a marked improvement in its financial position in 1926, but the directors have indicated that the company's operations during the first five months of the year and the first half of the year were not as satisfactory as in 1925. The directors anticipate all-round increase in business during the year 1927.

American Sales Book Had Record Year

PROFITS of the American Sales Book Company Limited, for the year ended December 31, 1926, were \$1,111,111, an annual statement showing an increase of \$122,475, which compares with \$988,636 for the previous year. After the usual provision for depreciation, interest and dividends, there remains a surplus of \$711,111, to which is added the balance forward from the previous year of \$77,111. A total of \$1,488,222 is shown for the year ending December 31, 1926. The balance sheet shows total assets valued at \$6,111,111, compared with \$5,111,111 for 1925. Current assets at \$1,111,111 compare with current liabilities of \$500,000. Working position has been well maintained. Depreciation reserve stands at \$1,111,111.

President S. J. Moore, in his report, says in part: "The steady growth of the company's business has called for further increase in plant and equipment. As the expansion is likely to continue the directors recommend that steps be taken to increase

the capital of the company. The shareholders will be asked at the annual meeting to approve a by-law passed by the directors providing for an increase in the authorized capital to 50,000 preference shares of \$100 each and 50,000 common shares of \$20 each."

Gilman Fanfold Shows Improvement

DECIDED improvement in earnings and general financial position is shown in the annual report of Gilman Fanfold Corporation, Limited, for the year ended December 31, 1926. Profits for the year totalled \$312,549, as compared with \$200,267 for the nine months preceding. Appropriation included: Depreciation, \$109,018, against \$57,732; patent amortization, \$3,833; Federal taxes, \$28,000; preferred dividends, \$52,500, and common dividends, \$60,000, leaving a balance of profit at \$57,195, which, added to the balance forward of \$45,501, brought the surplus to \$102,696. Current assets at \$407,721 compare with current liabilities of \$103,692. Merchandise on hand is carried at \$156,000. Total assets are valued at \$2,118,578.

President S. J. Moore, in his report, says in part: "The buildings and equipment were maintained in first class condition, and during the year important improvements were made in machinery and manufacturing methods. The company's physical assets are covered by \$1,250,000 fire insurance, and, in addition, \$500,000 use and occupancy insurance is carried. The expectations of the directors have been fully realized in the progress and growth of the business since the company was organized in April, 1925. In the development of modern business practice, the field for fanfold forms is steadily widening, and in consequence a consistent growth in the company's business may reasonably be expected."

Hollinger Earnings Show Slight Decline

OPERATING results of Hollinger Consolidated Gold Mines, Limited, in 1926 showed a slight decline from the previous year, according to the annual statement covering the twelve months ended December 31 last, but against this the company considerably strengthened its working capital position and made extensive preparations for larger production.

Gross value of gold and silver produced, together with interest on investments and other income, bring the total revenue of the company to \$15,656,800, as compared with \$16,129,256 for the preceding year. General and operating charges total \$7,630,879, leaving operating profit at \$8,025,921, as against \$8,300,227. The sum of \$5,805,600 was paid out in dividends, as compared with \$4,378,800 and after taxes, depreciation and including the balance brought forward of \$9,776,702, there remains a surplus brought forward of \$10,170,842.

Fixed assets are carried in the balance sheet at \$22,874,055, as compared with \$29,130,875. Current assets are up from \$6,320,800 to \$11,980,458. The reduction in fixed, and increase in current assets, is explained by the fact that the investment of the power development at Island Falls, heretofore appearing in the balance sheet as a capital asset, has been transferred and now appears under current assets, as the bonds and stock which Hollinger were to receive under the agreement with the Abitibi Power and Paper Co. have been delivered to and are now held by the company. The values assigned to these securities represent the actual cost of power development. The company maintains its large investment in Government and municipal bonds. Current liabilities at \$579,804 compare with \$609,798. Reserves for taxes are shown at \$439,217.

President N. A. Timmins states that conditions at the mine and mill continue satisfactory. The labor situation is also satisfactory. An ample supply of labor has been available throughout the year and keeps well ahead of requirements.

According to General Manager A. H. Brigham's report the number of tons of ore milled during the year totalled 1,932,559 tons, with an average recovery value per ton of \$7.99. The gross value of recovery was \$15,449,437, with a deduction of \$68,801 for loss in tailings. The net value recovered was \$14,780,636. The average amount of ore treated per day was 5,295 tons, and the plant was operated 93.8 per cent. of possible time. The average number of men employed was 2,482. Broken ore in the mine at the end of the year totalled 1,137,017 tons, as compared with 1,120,023 tons at the beginning. A total of 1,939,158 tons of ore was removed.

Standard Clay Products' Profits Larger

OPERATING profits of Standard Clay Products, Limited, amounted to \$130,797 in 1926, as against \$125,827 for the previous year. Bond interest required \$45,000 and after

\$54,700 was written off for depreciation, the sum of \$31,027 was transferred to surplus account. Earnings for 1926 amounted to 4.13 per cent. on common stock, against 3.86 per cent. in 1925. Total current assets amount to \$400,300, and current liabilities, \$13,163, leaving net working capital of \$387,227, as compared with \$368,061 the previous year, a gain of nearly \$20,000.

The company continues to reduce its bonded indebtedness year by year. The company has no indebtedness to the bank, and goodwill account, amounting to \$50,000, has been eliminated and written off surplus account.

Harris Abattoir Guarantees Gunns' Obligations

AN ARRANGEMENT has been entered into between the Harris Abattoir Co., Ltd., and Gunns, Limited, whereby the former company guarantees the obligations of the latter company. In all other respects the two businesses

will carry on exactly as before. No change will be made in the management or selling staff of either company. The effect of the arrangement will be to increase the working capital of Gunns, Limited, and thus put this old established company in a strong financial position.



The Western Life

Special Accumulation Policy saves you several years' premiums. Particulars gladly sent on request.
THE WESTERN LIFE ASSURANCE COMPANY,
Head Office—WINNIPEG.

All-Canadian Protection

"The Dominion Life—an all-Canadian company with its assets helping to build up our country—in farms, commerce and finance; a company to insure with for profit."

The DOMINION LIFE ASSURANCE COMPANY

New Issue.

\$4,250,000

Canadian Department Stores, Limited

First and Refunding Mortgage Income Gold Bonds

7% Series "A"

To be dated: March 1st, 1927

To mature: March 1st, 1947

Principal and interest payable in Canadian gold coin of the present standard of weight and fineness at the offices of the Montreal Trust Company in Toronto. Interest cumulative at the rate of 7% per annum from March 1st, 1927. First year's interest payable March 1st, 1928; thereafter payable March 1st, and September 1st, in each year. Interest and sinking fund to be paid exclusively out of available Net Income as defined in the Trust Indenture. Redeemable as a whole or in part on any interest date on 60 days' notice at 105 and accrued interest. Free from Dominion, Provincial and Municipal normal taxes ordinarily withheld at the source. Fully registered bonds in denominations of \$1,000, \$500 and \$100.

MONTREAL TRUST COMPANY, TRUSTEE

Approximately \$2,700,000 of these Series "A" bonds are being purchased by former owners of the constituent companies and are being taken in payment for their properties.

CAPITALIZATION

(Upon completion of consolidation and financing in connection therewith)

	Authorized	To be Outstanding
First Mortgage 6 1/2% Bonds	\$ 2,500,000	\$2,500,000
First and Refunding Mortgage Income Gold Bonds, 7% Series "A" (this issue)	*10,000,000	4,250,000
7% Preferred Stock	4,000,000	1,500,000
Common Stock (no par value)	250,000 shares	250,000 shares

*Additional First and Refunding Mortgage Income Gold Bonds may be issued in series under the conservative restrictions of the Trust Indenture, which provides that future Bonds may be issued only for refunding purposes and for the acquisition of additional stores up to 60% of their appraised value.

Mr. G. H. Rennie, President, and who is to be General Manager of the Company, summarizes from his letter to us as follows:

Company: Canadian Department Stores, Limited, has been incorporated for the purpose of effecting a consolidation of 21 department stores operating in the principal cities of the Province of Ontario and one store operating in Montreal. The individual stores have been established and in successful operation for a period averaging more than 44 years and in the majority of cases are the leading merchandising institutions in their respective communities. The population of the Province of Ontario represents approximately one-third of the entire population of the Dominion. The Province absorbs more than 46% of the merchandise distributed in Canada and contains over 36% of the total homes in the country. The territory served by the stores to be owned by the Company embraces more than 50% of the population of the Province.

Security: The First and Refunding Mortgage Income Gold Bonds will be secured, in the opinion of counsel, by a direct first mortgage on the fixed assets of the Ottawa store and all the other fixed assets of the Company now owned or hereafter acquired, subject only to \$2,500,000 First Mortgage 6 1/2% Bonds to be presently outstanding.

A consolidated balance sheet of the amalgamating stores as of December 31, 1926, as certified by Neff, Robertson & Company, chartered accountants, after giving effect to the consolidation and the financing in connection therewith and including fixed assets, as appraised by Canadian Appraisal Company, Limited, shows net tangible assets of approximately \$8,672,000. The Company covenants that it will pay no dividends on its capital stock while any of these bonds are outstanding, if such payment will reduce its net current assets below \$2,000,000.

Earnings: Net earnings, as certified by Neff, Robertson & Co., available for interest on these Series "A" bonds for the ten years ended December 31, 1925, after deducting all operating expenses and annual interest requirements of the First Mortgage Bonds to be presently outstanding, but before deducting depreciation and certain non-recurring charges, have averaged \$538,551 annually, or nearly twice the annual interest requirements of this issue. In no year of the above period have such net earnings been less than the combined annual interest requirements of the First Mortgage and First and Refunding Mortgage Income Gold Bonds to be presently outstanding.

It is expected that centralized buying of merchandise from large manufacturers and economies to be effected through consolidated operation will result in a substantial increase in net earnings from even the present volume of gross business. Based upon specific assurances from many manufacturers and wholesalers and a careful survey of possible operating economies, it is estimated that the net earnings available for bond interest for the first full year of consolidated operation will be in excess of \$1,000,000, or more than three times the interest requirements on these Series "A" Bonds.

Purpose of Issue: The Series "A" bonds are being issued in part to the former owners of the constituent companies in payment for their properties and in part for cash to provide funds for the retirement of constituent company indebtedness, working capital and other corporate purposes.

Sinking Fund: A sinking fund, starting March 1st, 1930, payable out of available net income after paying all interest on these Bonds, equivalent annually to 2% of the largest amount of Series "A" bonds ever outstanding is designed to retire bonds through purchase at or below 105 and accumulated interest or through call by lot at that price. In addition to this regular sinking fund, it is provided in the Trust Indenture that after the payment in any one year of dividends of \$250,000 on the Common Stock an amount equivalent to 20% of any further Common dividends paid in that year will be set aside and used as an additional sinking fund for the retirement of bonds of this issue.

Management: The management of the Company will be under the direct supervision of Mr. G. H. Rennie, President, and who is to be General Manager, and who for the past several years has been Assistant General Manager of the Robert Simpson Company, Limited, of Toronto. Mr. Rennie's executive staff and the Board of Directors will be composed largely of men previously associated with the successful operation of the various constituent companies.

These bonds are offered when, as and if issued and received by us, subject to the approval of all legal details by Messrs. Hearst, Mills & Hearst for the Company and Messrs. Osler, Hoskin & Harcourt of Toronto for the Trustee. Delivery will be made in the form of temporary bonds or interim receipts on or about March 15, 1927.

Price 100 to Yield 7%

There will be delivered with each \$1,000 bond of this issue 5 shares of the no par value Common Stock of the Company.

Orders may be telephoned or telegraphed at our expense.
A Descriptive Circular will be mailed upon request.

Municipal Bankers

Bond and Sales Corporation Limited

Montreal 34 King Street E. London Toronto Ottawa

The statements contained in this advertisement are not guaranteed, but are based upon information which we believe to be reliable.

are you content
with -

4.5 or 6%
?

when you can get -

7%
with
absolute
safety

How Hard and How Safely is Your Money Working for You ?

As a bond buyer you must know first of all that United First Mortgage Bonds are safe. That, of course, is the big factor in any investment. You realize that the seven per cent. interest we guarantee is an unusually good wage for the services of your money, but you must know just how safe is any investment you may make in United First Mortgage Bonds.

Thousands of people located all over Canada have bought United First Mortgage Bonds, and in those thousands you will not find one who is dissatisfied, doubtful about or sorry for the investment. Therefore, if there are thousands of people who have found United First Mortgage Bonds to be an investment of the highest order, why should you let your money earn less for you than seven per cent.?

Five Points in Which United Bonds are Outstanding

In connection with every issue of United Bonds we sponsor and sell—

- | Location | Building | Appraisal | Revenue | Supervision |
|--|--|---|---|---|
| (a) We make a personal survey of the locality. That section of the city in which the security-property is situated must be a growing one, showing a bona fide need of such a building. | (b) We examine, with searching attention to detail, the plans and specifications. The building must conform to our standards, be well designed, of sound construction and materials. | (c) The bond issue is always based upon our own conservative appraisal of values; | (d) A clause in the trust mortgage makes it a first claim upon all revenue from the building, for the purpose of paying interest and principal of bonds as due. | (e) We supervise every bond issue we offer to investors, from the day the proposition is laid before us until the day, when the last maturing bond falls due and is paid. |

These points of unusual merit, and this sustained supervision which preserves them, are what make United Bonds unique as a completely safeguarded investment.

**United Bonds are in Denominations of
\$50, \$100, \$250, \$500 and \$1,000**

Maturities of 2, 3, 4, 5, 6 or 7 years

They pay 7% per annum, payable semi-annually. The normal Dominion Income Tax up to 2% on the income is refunded to the bondholder through us.

*Let us send you details of
issues we are offering now.*

United Bond Company Limited

Imperial Bank Bldg.,
Windsor.

HOWARD C. WADE, President.
WM. BROWN, Vice-President and Manager.

297 Bay St.
Toronto.

Please forward without obligation your booklet "The Handbook" and information about issues of First Mortgage Bonds now being offered.

Department _____
Name _____
Street _____
City or Town _____
P. M. _____

UNITED FIRST MORTGAGE 7% BONDS

TRAVEL FUNDS for CANADIAN TRAVELLERS

WHEN planning a trip either to great cities or unfrequented places, you may obtain from the Bank of Montreal travel funds suited to your individual needs.

Travelers' Cheques in convenient form and cashable in Canada and in other countries, or Letters of Credit that are acceptable the world over, supply funds with safety and convenience.



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Established 1817

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of this Bank will
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LIKE Time, the Dairy Industry never ceases. Day and night—Sundays and holidays, the world's most important food is distributed in countless million homes.

Not only does the Dairy industry turn over its product practically every day, but its business is very largely on a cash basis.

The value of Dairy products in Canada is over one quarter billion dollars, surpassing the Pulp and Paper, the Flour Milling and other outstanding industries.

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7% PREFERRED
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Montreal Quebec Ottawa Hamilton
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MIDLAND BANK LIMITED

Chairman—
THE RIGHT HON. R. MCKENNA
Joint Managing Directors—
FREDERICK OYD FINGAR W. AUSTLEY

Statement of Condition December 31st, 1926

RESOURCES		\$	¢
Cash in hand and Due from Banks	8,358,082.67	77	
Money at Call and Short Notice	113,934,258	15	
Investments	194,267,910	75	
Bills Discounted	233,721,560	10	
Advances	1,002,299,963	73	
Liabilities of Customers for Acceptances and Engagements	185,327,225	96	
Bank Premises	34,682,873	21	
Investments in Affiliations	32,469,045	75	
	2,152,785,517	42	
LIABILITIES		\$	¢
Capital Paid up	63,328,990	00	
Surplus	63,328,990	00	
Deposits	1,840,800,311	46	
Acceptances and Engagements	185,327,225	96	
	2,152,785,517	42	

Together with its affiliations the Midland Bank operates 2360 branches in Great Britain and Northern Ireland, and has offices in the Atlantic liners Aquitania, Berengaria and Mauretania. The Foreign Branch Office at 196 Piccadilly, London, is specially equipped for the use and convenience of American visitors in London.

HEAD OFFICE:

5 THREADNEEDLE STREET, LONDON, E.C. 2, ENGLAND

The Canadian Engineering Standards' Association

WHILE the Canadian market is as yet too limited for many types of large scale production, yet there are great gains possible in this direction through the elimination of non-essential varieties of products, says the Royal Bank of Canada in its February letter. Standardization of manufactured products is a very important element in the extension of foreign trade. Canada's exports of automobiles, automobile parts and agricultural implements are increasing steadily and readily meeting competition in the world's markets. This has been possible only through the standardization of parts in conference with those of the large producers. Thus, if an automobile axle breaks in Melbourne, Australia, a new one of the correct size is readily available in a nearby garage. This axle may or may not be manufactured in Canada, but, as the number of sizes is limited, all dealers are in a position to carry a full supply.

In 1901, the British Engineering Standards' Association was formed with the purpose of eliminating all needless sizes and varieties of parts and products in various lines of engineering endeavour. The resulting standardization permitted dealers throughout the world to carry adequate stocks of British products and parts without the undue credit strain which would have been necessary, had an unduly and inefficiently wide variety of these products and parts been placed on the market. Since the organization of this association, similar bodies have been formed in eighteen other countries, including Canada. These associations are in constant communication with one another, and are all tending toward a world-wide standardization, particularly with regard to engineering projects.

The Canadian Engineering Standards' Association, incorporated in 1919, does not assume the role of dictator, but is purely a co-operative organization, guided in its operations by the industrial interests which it serves. It does not itself initiate any standards, but acts on the suggestions received from responsible industrial firms or individuals. The association has published nineteen specifications to date, and committees are at present working on twenty-six standardization projects, specifications, so far, include steel bridges and structures, reinforcing material for concrete, wire fences and gates, stove bolts and transformers.

The practice of standardization is not wholly confined to the engineering and manufacturing industries; banks, credit organizations and advertising agencies are examples of national and international organizations that have adopted standard printed forms which greatly facilitate the interchange of their business.

The habit of producing a product just a little different from that of a competitor has created a multitude of new and costly sizes and shapes that are not interchangeable or readily repairable. The folly of the practice is shown in a concrete way by the investigations carried out by similar organizations in other countries, where it was found, for example, that five sizes of paving bricks were necessary to meet all the demands of the six different varieties then on the market; that four sizes of bedsteads, springs and mattresses met the market requirements of seventy-eight sizes previously manufactured.

Canada is a young and growing industrial country, and it is much easier for the small number of manufacturers in this country to be brought into agreement than in the more highly industrialized countries. By co-operation at this stage of development, and by eliminating all possible waste, our manufacturers will avoid, to a substantial extent, the heavy overhead due to idle or infrequently used machinery. The resulting increase in efficiency should tend toward lower prices and to an improved chance to compete in the world's markets.

What Capital and Labor Can Do

(Extract from the Morning Post, London)

IT IS hard to realize that none of the Northern Ontario gold mines I have mentioned is more than 15 years old. The vast developments which have sprung up in these remote districts are all the more remarkable because of the way in which the Great War arrested their progress. They will always be monuments of what can be achieved, starting from nothing, by the courageous and intelligent use of capital.

It would do many of the theoretical economists of our intelligentia a world of good to see how these great centres of activity have sprung up and blossomed in the wilderness, and how these infant industries, profiting by a knowledge of the mistakes and diseases of their older relations in other countries, have successfully overcome their teething troubles, and now show promise of attaining a

leadily and vigorous development, the magnitude of which no one dares to estimate. Even Canadians are only just beginning to realize the possibilities. Americans, however, are not so slow to "catch the vision." "When I was in Europe," said a great Canadian industrialist to me the other day, "I noticed that, in England especially, the constant propaganda against capital has left it with an inferiority complex, and has given it a bad reputation in the minds of many people. If capitalists want to rid themselves of that complex, and if economists want to reassure themselves as to what Capital can do, they can find no more striking instances than in the wilds of Northern Ontario." After a week of impressions, each more staggering than the last, I can only agree with him.

Asbestos waste as a soil strengthener is the latest in the line of by-products. Early in 1926 the Development Branch of the Canadian Pacific Railway undertook an investigation and inaugurated a series of experiments in the use of this material. Macdonald College actively co-operated and results so far show that this material has a real value when applied to certain soils. The Dominion and Provincial Departments of Agriculture have been interested to continue research and field tests. This may result in wide use for vast quantities of waste, disposal of which has been a problem to the asbestos industry for years.

Thirty foxes, bred in captivity but untamed, have left Kingston for Helsinki, Finland, via the Canadian Pacific Express. They are destined to Finland's first Canadian fox farm, to be operated by Chester Simpson, an Ontario breeder.

MARKET FOR UNLISTED SECURITIES

Industrial Stocks	Bid	Ask
Alta. Pac. Grain Pref.	\$ 30.00	\$ 32.50
Alta. Pac. Grain Com.	26.00	25.50
Belding Corticelli Com.	34.00	34.00
B. Greening Wire Pref.	35.00	35.00
Belding Corticelli Pref.	101.00	101.00
British Amer. Oil Pref.	23.00	23.75
Borden Cities Pref. Bonds	10.00	13.00
Brooks Motors 1 Pref. 1 Com.	4.50	6.00
Brooks Motors 1 Pref. 2	6.00	7.50
Brooks Motors Com.	1.50	2.50
Can. Explosives Com.	175.00	
Can. Machinery Pref.	25.00	
Can. Machinery Com.	7.00	10.00
Can. Maymont	1.00	1.25
Canadian Westinghouse	182.00	187.00
Cochran's Flow Pref.	75.00	75.00
Cochran's Flow Com.	6.00	16.00
Collingwood Ship Com.	25.00	
Cogswells Breweries	7.50	8.00
Dom. Allied Pref.	3.00	4.50
Dom. Foundries & Steel	12.00	
Dom. Foundries & Steel Pref.	12.00	20.00
Dom. Lumber Pref.	1.00	1.00
Dom. Manufacturers' Pref.	50.00	
Dom. Manufacturers' Com.	8.00	
Dom. Power Com.	24.00	30.00
Dom. Sewer Pipe Com.	55.00	60.00
Dom. Sugar Pref.	92.50	95.00
Dom. Sugar Com.	20.00	25.00
Dundee Tire Pref.	93.50	
Dundee Tire Com.	2.25	2.50
English Electric Pref.	75.00	75.00
English Electric Com.	15.00	18.00
Farmers' Dairy Pref.	100.50	
Farmers' Dairy Com.	58.00	
E. W. Gilbert	50.00	
Guthrie's Truck Com.	17.00	20.00
Goodyear Tire Com.	82.00	
Goodyear Tire Pref.	35.00	38.00
Gross Packing Com.	51.00	55.00
Guardian Realty Pref.	60.00	65.00
Guns Pref. (new)	100.25	
Hamilton United Pref.	40.00	
Heathers Brewery Pref.	4.00	9.00
Imperial Tobacco Com.	6.25	7.25
Imperial Oil	41.00	44.50
Inter Petroleum	33.50	37.75
King Edward Hotel A	70.00	74.00
King Edward Hotel B	60.00	62.00
K. & S. Tire Pref.	15.00	15.00
Lowes Windsor Pref.	27.00	30.00
Lumber Brick Com.	17.50	20.00
Mount Royal Hotel Com.	5.00	6.00
Mount Royal Hotel Pref.	54.00	55.50
Mathews Com.	5.00	
Mathews Pref.	10.00	11.50
Nat. Grocers 1st Pref.	95.75	97.00
Nat. Grocers 2nd Pref.	24.00	
Nippon Wm. Pref.	100.00	
Nat. Steel Car Com.	15.50	23.00
Northern Can. Power Com.	30.00	32.50
Pure Food Com.	30.00	100.00
Tor. Baseball Club	87.00	
Toronto Brick Pref.	87.00	
Toronto Carpet Com.	125.00	
Toronto Carpet Pref.	97.00	
Willards Choc. Pref.	67.00	70.00

Mortgage & Loan Stocks	Bid	Ask
Br. Can. Permanent Loan	\$ 92.00	
British Mortgage & Trust	200.00	205.00
Can. Mfg. & Investment	66.00	
Chartered Trust	76.00	
Commerce Finance Pref.	67.00	73.00
Commerce Finance Com.	17.00	22.00
Debiture & Sec. Com.	62.00	67.00
Debiture & Sec. Pref. 3%	60.00	66.00
Kitchener Finance	4.00	
Lendon Loan	75.00	
Lendon L. & S. (per \$50)	11.50	18.00
Man. Finance Pref. B	8.25	9.25
Man. Finance Pref. A	5.00	7.25
Man. Finance Com.	65	90
Midland Loan Saving	11.50	15.00
Mtge. Disc. Pref.	5.00	6.75
Mtge. Disc. Com.	50	70
Mutual Finance Pref.	8.25	7.50
Peoples Loan	24.50	
Sherbrooke Trust Com.	110.00	
Sask. Mortgage	27.00	30.00
Sterling Trust	77.00	
Toronto Finance Pref.	72.25	4.25
Trusts & Guarantee	87.00	91.00
Trusts & Guarantee 2%	4.00	6.00

EVERY MILE A THRILL

Amazing Sight to See in Alaska and Along the Pacific Coast

The Pacific Coast and Alaska is a land of Romance—a promise of new and exciting experience for you.

In one complete and inexpensive tour you can cross the Prairies of the Canadian West, visit Jasper National Park, see the majestic scenery of British Columbia and the charming coast cities of Vancouver and Victoria.

Then a trip by steamer through the Scenic Seas of the North Pacific Coast to Alaska. From the ship you will see mighty glaciers, massive cloud-capped mountains and tumbling glacial streams. And in Alaska, land of the Northern Lights, land of a strange and fascinating beauty, you will see nature at its rugged best.

Plan now for next summer's trip. Such a tour as this can easily be arranged. Any Canadian National Agent will give you full information, supply you with illustrated literature and, if you wish, help you plan your itinerary.



A Treasure House —Then and Now

In the crypt of an old English cathedral may be seen a pillar with a removable stone. Behind this stone, the monks of old used to keep the treasures of the abbey safe from robbers.

The modern treasure house is the Safety Deposit Vaults, built of steel and concrete and equipped with many scientific devices to protect their contents from loss, by fire or theft and from the burglar.

At its Head Office, and Branches, this Corporation maintains and operates Safety Deposit Vault services, where box-holders are assured of safety, convenience and courteous service. Compartments at moderate rentals, according to size.

The TORONTO GENERAL TRUSTS CORPORATION

W. G. WATSON H. M. FORBES
General Manager Asst. General Manager

Toronto Ottawa Winnipeg Saskatoon Vancouver 8

Financial Strength

The great financial strength of the Canada Permanent Mortgage Corporation and its associate company, The Canada Permanent Trust Company, together with the conservative policies of these institutions, guarantees the absolute safety of all moneys entrusted to them.

Canada Permanent Mortgage Corporation

Paid-Up Capital \$ 7,000,000.00
Reserve Fund 7,500,000.00
Undivided Profits 222,529.22

TOTAL ASSETS \$50,613,510.16

The Canada Permanent Trust Company

Paid-Up Capital \$ 1,000,000.00
Reserve Fund 250,000.00
Undivided Profits 32,895.86

TOTAL ASSETS \$12,112,485.65

The combined Assets of the two institutions amount to

\$62,725,995.81

With seventy-two years' valuable experience to its credit, the "Canada Permanent" offers you a financial service that will fully meet your requirements.

Head Office: 14-18 Toronto Street, Toronto, 2.

Branches: Winnipeg, Regina, Edmonton, Vancouver, Halifax, St. John, and Woodstock, Ont.

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HEAD OFFICE: MONTREAL

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General Manager: J. H. PIGEON.

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HEAD OFFICE: TORONTO

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Established 1899

Real Estate Bonds

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Limited**

901-2 Royal Bank Bldg.



SATURDAY NIGHT

WOMEN'S SECTION



TORONTO, CANADA, MARCH 5, 1927



MRS. GEORGE GALT
Marco Polo's Chinese Princess, Golden Bells.
Photo by Jessop.

Rideau Hall as it is Today A Vice-Regal Residence of Many Renovations and Changes By Jessie E. Carter

THE great limestone pile, which has been the home of the Vice-Regal party in Canada since it was first leased and then afterwards purchased from Thomas McKay in 1865, has upon it many marks, which are attributed to the changes made by the different Governors-General, who lived there subsequent to that date.

Mr. McKay was a lumber king and he built his mansion close to the confluence of the Rideau and Ottawa Rivers, and not far from where the Gatineau river empties into the Ottawa.

Since the arrival of the first Governor-General, Rideau Hall, as it is called, has undergone elaborate changes and extensions to suit the tastes of the Governors-Generals and their wives.

To Lord Lisgar was given a new stone wing, much landscape gardening, iron gates and a conservatory. For Lord Dufferin, a ball-room; for the Aherdeens, with their anxiety for the welfare of the servants, a chapel and organ. An oak-panelled office was given Lord Grey. This office still retains its identity. For the Comaughts a new house front and a more dignified entrance. For the Byngs large and finer gardens and cleaner kitchens.

We have now Lady Willingdon, who has come direct from the Orient where she lived for six months. Before that, they were years in India, when Lord Willingdon was Governor of Madras and Bombay. The influence of these years is manifest in many rooms in the renovated Government House of to-day. In treasures of jewelled ornaments, pictures, tapestries, and other fields of art, the new manor of the Willingdons has been impressively enriched.

One of the first moves in the internal transformation of Government House was the establishment of a Chinese room in place of what was formerly the somewhat bleak Blue Gallery. And what a transformation it is! Imperial tapestries, panels richly glowing with the soft sheen of silk, embroideries; beautiful old lacquer in cabinet and screen; carved teakwood chests, strange lamps upheld by dragons and others of carved wood with pagoda shades.

The Chinese gallery is a long room, but it has a fair width to remove any suggestion of a hall. The length has been emphasized as a basis to the furnishings, by a double row of opaque ivory, silk, red-dragoned lanterns and, on the floor by a row of spreading palms in ancient, embossed brass or copper pots, which in turn rest upon tables gorgeously covered by tapestry, embroidery, or, frequently, an exquisitely colored scarf.

An enhancing neutral background for this room's eastern treasures is formed by blue-grey walls, taupe curtains and a plain taupe rug. The numerous chisterfields and stuffed chairs are covered by creamy chintz with a leaf-and-stem design in dull blue and wood brown. Cushions hold a glint of gold, royal purple and bright blue.

At intervals on the windowless wall of the long room are four rare lacquer cabinets. At the lower end is a magnificent lacquer screen, balanced at the far end by the grand piano which is covered by an embroidered terra cotta shawl which also came from the palace at Pekin. Tables, richly shrouded by embroidery or tapestry, hold



At the Fancy Dress Ball recently held in Winnipeg—Lady Tupper as Madame Recamier.
Photo by Campbell Studio.

priceless ornaments and sacred symbols of the East. Auxiliary to the high strung, dragoned lanterns are many floor and table lamps of gay modern oriental design and coloring.

Passing out, the eye is caught by two delicate pictures in embroidery, The Wedding and The Funeral—quaint examples of oriental imagination. As one passes the lacquer screen, what, at first sight, appears to be an etching, is seen to be in reality a picture delicately wrought in iron, and having as a background the plain grey of the wall.

In the dining room is found the family dining table, brought from India. It was the work of the school of art in Madras. It is of rosewood, with finely carved beveled edge, and it is in three pieces, the two ends forming the oval. For intimacy with the guests, the heads of the tables have their foot rests at the centres of the sides. The dining room is a large L-shaped room with three fireplaces, and successive Governors-General, painted by noted artists of their time, look down upon the numbers of large tables which are placed for the frequent entertainment of numerous guests.

Traversing the long hall and ascending a brief flight of stairs one comes to the bedrooms of Their Excellencies. The Viscount Willingdon's, becomes a man's, is severe in its simplicity, almost the only personal note being the portrait of his elder son, which hangs beside the bed. He was Lieutenant The Honourable Gerald Freeman-Thomas of poignant memory—missing from the Coldstream Guards at Mons in September, 1914.

Across the hall is Lady Willingdon's bedroom where the hangings and coverlet of the bed are heavy dusky blue silk, the dusky shade being due to a faint coloring of mauve. A mahogany dressing table, bright with silver and crystal toilet articles, a comfortable blue-covered lounge, tall old wardrobe and a fireplace topped by intimate family pictures, complete the room except for the handy bedside table on which rests the best bed-time reading. The room is in a semi-circular wing at the rear of Government House, overlooking the gardens, and only blue side curtains are used on the windowed side.

The daytime rooms of Their Excellencies are down stairs, also in the circular wing, and are known as Her Excellency's Boudoir and His Excellency's study. The former is a big, comfortable sitting room. Here, as in most of the other rooms, is the warmth, and color of English chintz, the beauty of faded crimson damask curtains, the grace of occasional Chippendale chairs, the tall,

fine book-cases for pleasant hours. The main colors of the chintz are blue and crimson—the latter in the plumage of long-tailed cockatoos, and the rug is a warm grey. Here flowers the tall and graceful Erecia melanthera, one of the heathers. It is particularly effective in giving the effect of height to the room. The shades of several small, but high, table lamps are uniform, plain parchment with a semi-conventional border in blended rose, mulberry mauve and green. Cushions of the favorite purple, combined with gold and silver, the desk set of purple leather tooled in gold, copper pots holding great mauve chrysanthemums, shades of purple in table covers, display Her Excellency's taste in color.

The Green Room, just along the corridor, before arriving at the formal drawing room, is a favorite of frequent visitors. As the name implies, the predominating color is a vivid green, somewhat deeper than apple green. The room is lighted by many lamps with delicate pink parchment shades. In opposite corners, on the day of our visit, were giant "majestic" chrysanthemums, towering well up towards the ceiling. There is a Persian rug on the floor, and the chairs and chisterfield are covered with a cherry-blossom chintz. Beautiful prints from the Chatsworth gallery of the Duke of Devonshire, hang on the walls, The Blue Boy, The Age of Innocence, The Boy With a Rabbit. The most fascinating things in the room are the ornaments of jade, amethyst, mother of pearl and ivory, taking the forms of fruits, flowers, beetles, fishes, frogs, all exquisitely designed and executed.

Rideau Hall is by no means the finest Government mansion in Canada. In truth it is a shabby old pile, dignified by age, by the broad acreage in which it stands, by the lovely gardens, and—most of all—by the generations of British gentlemen who have had their brief tenure of office. Each has altered to his taste and convenience for the period of his office. All have made of Government House a charming residence, but none have done it better than the present Governor-General and Viscountess Willingdon.

Rumania's Fate in the Balance

RUMANIA is at the present moment the field of conflict for power between the Royal family and a group of politicians. And the issue of the contest may have far-reaching and important effects on every country in Europe.

The contestants are the Rumanian royal family, and the Parliamentary opposition, on the one hand; and the



MRS. FRED BAWLF,
General Convenor of the Fancy Dress Ball as Joan of Arc.
Photo by Campbell Studio.

Government of General Averescu, supported by Ion Bratianu, the "strongest politician of the Balkans," on the other. A year ago Prince Carol, then apparent to the throne, submitted his abdication as Crown Prince and a member of the royal family and it was accepted. A few days later King Ferdinand, his father, appointed a Council of Regents, consisting of the Patriarch of the Orthodox Church, the President of the Appellate Court, and Prince Nicholas, Prince Carol's younger brother. They will reign in case Prince Michael, the five-year-old son of Prince Carol, is called upon to ascend the throne during his minority.

When the King fell ill at the beginning of November the problem became acute, as to whether, in case of his death, the Council of Regents would actually take power. This council is the creation of Ion Bratianu, three times Prime Minister of Rumania, covering a period, with interruptions, of twelve years.

The opposition complains that the Bratianu brothers—the other well-known Bratianu is Avramila, the former Finance Minister—are holding the country as their fief. It was Ion Bratianu who persuaded, even forced, it is said, the King to appoint the triumvirate of Regents, two of whom are his friends and political lieutenants.

When at the beginning of this year dissatisfaction with his regime threatened to assume the proportions of a revolt, Ion Bratianu, without consulting anybody, appointed as his successor General Averescu, the head of a "party" which counted seven representatives in Parliament. The composition of the council is naturally, most humiliating for the royal family.

Last September the Sinaia royal castle had as its guest for two weeks Count Nicholas Banty, one of the foremost Hungarian aristocrats in Transylvania, a former Minister of Foreign Affairs of Hungary. Shortly after his visit to Sinaia he left for Budapest, where he had long conferences with Count Bethlen, the Prime Minister of Hungary. Subsequently a member of the Hungarian opposition revealed in Parliament that Count Banty had elaborated a plan with King Ferdinand for the union of Hungary and Rumania under the dynasty of Ferdinand. Count Bethlen gave an evasive answer in which he tried to hush up the whole affair. The Bratianus were furious when this plan was divulged. Hungary would certainly not leave the road open for their triumphant march.

The future of the country is in the balance. The decision of its destiny must be very widely felt. A report has been circulated of the engagement of Archduke Albrecht, a member of the Hapsburg dynasty, and Princess Elena, daughter of Queen Marie. Such a rapprochement between the two countries might be a mortal blow to the Bratianu and might insure the final victory of the Rumanian royal family.

AROLILIA

She comes not when Noon is on the face—
Too bright is Day.
She comes not to the soul till it repents
From work and play.
But when Night is on the hills, and the great
Voices
Roll in from sea,
By starlight and by candlelight and dream
light
She comes to me.

—Herbert Trench.



CHARMING GROUP AT THE RECENT ARTS' BALL, ORGANIZED BY LADY TUPPER AND MRS. FRED BAWLF.
IN WINNIPEG.
From Left to Right: Miss Germaine Foley, Lady Tupper, Mrs. David Finkelstein, Mrs. Robert Rogers. Standing—Mr. Hugh Ross, Mrs. Alan Crawley, Mr. David Finkelstein.
—Photo by Jessop.



I SEE by a cable in the London press that Lord Hewart, Lord Chief Justice of England, has been invited by the Canadian Bar Association to be their guest at Toronto next August.

Lord Hewart

I hope for the sake of the Canadian public as well as for his own, that Lord Hewart will accept. He is not only a great figure in public life, a classical scholar and a fine speaker, but he is delightfully human and most kind. As an after-dinner speaker Lord Hewart is much in demand and he has a fund of entertain-

ment. When she was cook in the family of Sir Richard Ford, the children used this painting as a toy. It was originally the door of an old cabinet and made a very satisfactory cart to drag about the gardens!

Last but not least—for you may be tired of hearing about this exhibition—there are some lovely Van Dyck Great ladies, and wistful, haughty young men, and an appealing picture lent by the King, and familiar reproductions of the children of King Charles I. This was returned to the Crown after the Restoration in 1660. After a fire in Whitehall in 1691 it



MRS. PANKHURST AS CONSERVATIVE CANDIDATE

A new portrait of Mrs. Pankhurst, the famous Suffragette leader, who recently was unanimously adopted as prospective Conservative candidate for the Whitechapel and St. George's Division, London, England. She would no doubt regard a seat in the House of Commons as a fitting climax to her active career in championing the cause of Votes for Women.

...studies, and of her own personal experience. ...of the

A

Flemish Pictures

... ..

... ..

Odd Histories

... ..

mothers and even the mothers of these brides say! What do they say, as a matter of fact? When so many women never, during a lifetime, remove their wedding ring, it seems little short of revolutionary to change a wedding ring as one might change one's dress. It is not a sentimental age. Modern brides may be amused at the idea of keeping the ring, where it was placed by the bridegroom, but one never sees the thin old ring on the wasted hand of an elderly woman without feeling touched and almost awed by what it implies.

However, times change, and, as a gossip writer in a London paper suggested, we may yet see in the lists of wedding gifts of fashionable brides "Set of wedding rings, from the bridegroom".

MR. FRANK O'NEILL, who toured Canada with Sir John Martin Harvey, writes an interesting article in the "Daily Mail" about Canada's demand for English plays. It is certainly a happy thing from the Canadian

English Plays

point of view—as well as from that of the people who have made a success—that Martin Harvey, Matheson Lang and the Doyly Carte Company lately visited Canada and gave some typical examples of English acting. Mr. O'Neill's article is practical, and

is meant for the benefit of those managers who shrink from the cost of taking a company across the Atlantic. He feels sure that it would pay them to do so as the Canadian theatres are large and the audiences likely to be good.

At present we have a surfeit of American plays. Most of them have been successes in the United States. So long ago, in some cases, that a Canadian girl, lately arrived, tells me the slang is old and the plays out of date. In some cases these pieces have a short life and not a merry one. In others the success they made across the ocean is repeated here and, plot, humor, or bright songs, compensate for their obviously alien origin. As to American actors and actresses they should certainly be the most enthusiastic supporters of Anglo-American friendship when they go home, for once established, they are sure of the affection of their English public.

Mary MacLeod Moore

Leave Some Vacant Spaces

THE area around newly planted trees should be kept free from weeds and cultivated. The custom of planting these areas with annuals or bedding is not to be encouraged, as it gives an untidy appearance to the garden.

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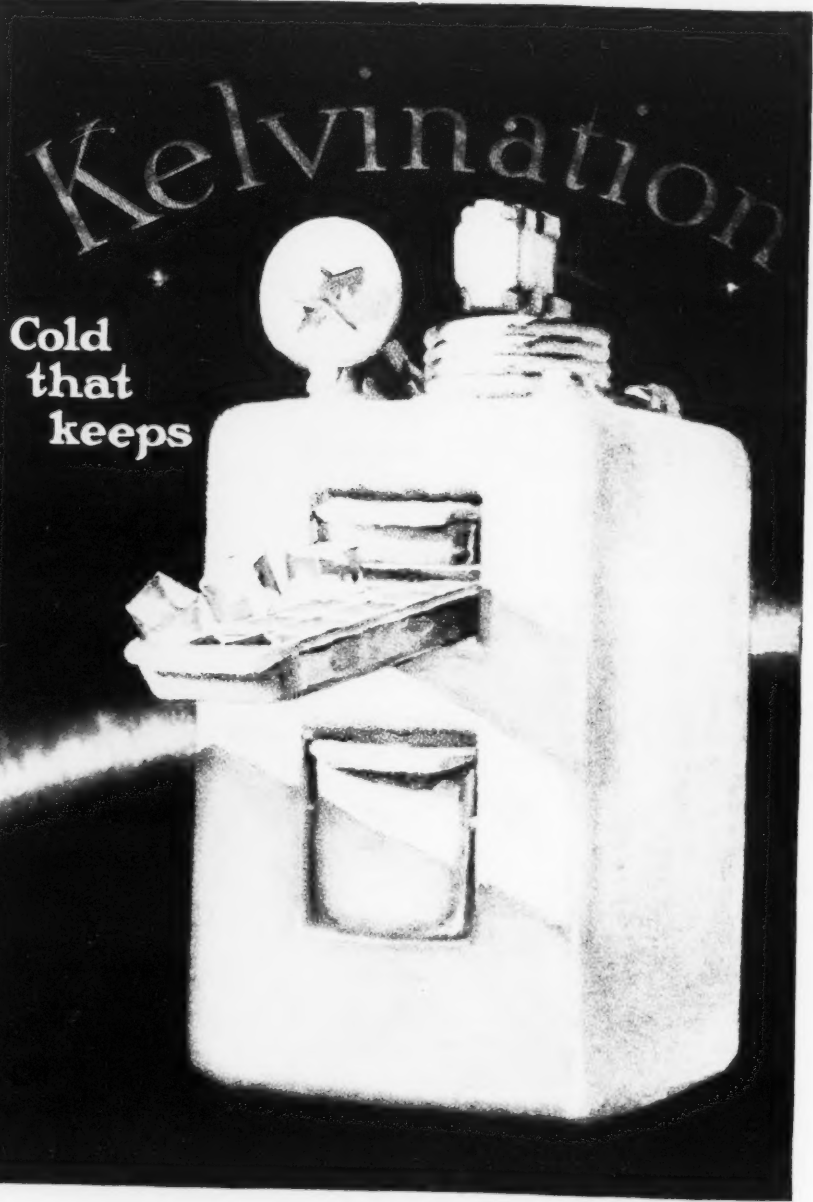
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Fashion Comes Forth Into the Footlights

By Charles Sword

Fashion used to be a rumor. Now it is a fact of flesh and blood, of color and moving line, set forth upon a stage.

Where the ladies of former times had to insert themselves by a tremendous effort of the mind into a small fashion drawing about three inches long and wonder if it became them, they now behold the fashions of Spring, the particular, specified styles and modes of the coming gay season, displayed upon actresses and mannequins expertly exhibiting the garments in the clear and revealing gleam of the footlights.

The annual fashion show of the Robert Simpson Company has become so imposing a display, it has had to lease Vaughan Glaser's Victoria Theatre this coming week. There have been excellent fashion shows by Simpson's before this. But 1927's gay and jaunty colors, its happy solution of the problem of the sports costume, can not be shown in any mere parade of pretty mannequins.

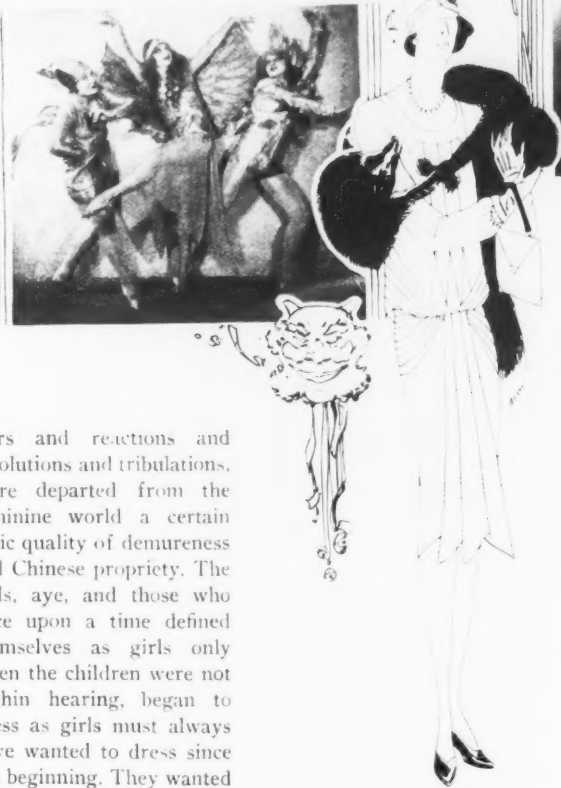
Fashion is dramatized, this year. With music and dancing, with divertissement brought from New York, with famous artistes in the delicate affair of showing off frocks, artistes who have been

brought from Fifth Avenue's smartest shops, Toronto will see the fashions one by one brought out in sharp relief on the lighted stage where they will linger long enough to be studied; the ladies may select their type, their color—and in an afternoon of music and entertainment, seated in comfort, the problems of the season are dissolved.

Paris and London have their boulevards and their Bond streets. They are close to the fountains of fashion. The Robert Simpson Company have solved the little matter of distance and time, and their observers have come fleeing home, laden with frocks and gowns and hats and the infinite accessories of fashion. With the result that Toronto's great fashion show will synchronize with the show in the Bois, and the parade in the Row.

From the black satin wrap which will lead the great procession at Easter to the consideration of the fact that Paris has decreed soft materials, the Robert Simpson Company spectacle will reveal each factor of the mode, one by one. But it will be the triumph of the fashion-makers over the problem of the sports costume which will catch the fancy of Toronto most of all.

The sports costume has been a problem. All of a sudden, through



The Marmes, at the left, who will be a feature of the Robert Simpson Company's fashion spectacle at the Victoria Theatre the coming week, are fresh from New York triumphs. On the right, one of the New York models who are appearing in the show. Inset, one of the new Spring fashions.

for color and tone, make even Muskoka sunsets creep more quickly down; for imagination in the opposing of colors, for ingenuity in the improvement of line, not losing the essential informality of the sports mode, but emphasizing it and giving it a fuller meaning, the sports costumes have been advanced to meet a wider range of use. Their youthfulness has been put within reach of those no longer of tom-boy years, and in others, you could either play badminton or pour tea.

Another feature of the Robert Simpson Company's style show will be the display of

the dégradé color combinations. Contrary to what you at first fancied, this means merely the use of two or more shades of the one color for contrast—grey working its way outward to white and to black, rose wandering through beige and sand back to rose again: a unique idea, surely, and one offering no end of scope to the person who employs some imagination in her own behalf.

The soft materials, the elusive lines still adhering gallantly to the simplicity of line from collar to hem, the introduction of subtle detail such as pleatings, tuckings, fagottings which in certain instances make the difference between a frock and a quantity of dress goods—while the music is playing and the graceful movements of the dancers still linger in the eye, the women of Toronto will find what they are seeking for themselves this season under the undecieving footlights and spotlights of the Victoria Theatre.

There will be matinees every day as well as the usual evening performances. At all performances, the Marmes, who have come direct from New York successes with Damrosch, will dance. These remarkable dramatic dancers have appeared in concert with the New York Symphony and other of the great American musical institutions. With them they have brought their director, Lamar Stringfield, and members of their New York orchestra to augment the Victoria Theatre Orchestra during their numbers.

For ladies exclusively, there will be two lingerie fashion shows at eleven o'clock Tuesday and Thursday mornings.

Here and There in the Old World

From Grave to Gay
From Lively to Severe

POOR Charlie Chaplin! "Poor?", I can hear you ask, probably rather indignantly and impatiently at the epithet being applied to one whose fame has reached every household in America and the British Empire and whose income is fabulous. But I repeat it, because, with all the greatness which has been thrust upon him, Charlie Chaplin is still very bewildered and very young.

Like a spoiled child he sometimes does egregious things. Sharp punishment descends upon him and he gazes round, dazed at the rough time which has suddenly come.

I can picture him at the moment in New York whither he has journeyed to avoid the activities of his wife's lawyers at Beverley Hills, his Hollywood home. Her story that he behaved with abominable rudeness to some of her friends one night rings true to those who know him. It happened to feel "temperamental" just then, that was all! But he is quite unconscious of having hurt anyone, for he would sooner do anything than cause another person pain. And now that retribution has descended with a heavy hand I can see him sitting, gazing at New York's skyscrapers from a luxurious suite in an expensive hotel and wondering why on earth something has suddenly hit him.

After all, one must remember that Charlie is a very great artist with all an artist's moods and fancies—and without anything much in the way of an education to help him to control them. This hero of millions is just a little Cockney boy who had to turn out and earn his living pretty early in life. A few free and easy years with a merry music-hall company and then Fortune suddenly handed out to him pretty well everything he had to bestow. Is it very wonderful that, even after some years of dizzy triumph, Charlie, like the gentleman in the old song, "don't know where 'e are?"

His "artistic temperament" riots unchecked. One moment he is bubbling over with life—joking, playing tricks, making plans for the film future. An hour or two later he is cast into the deepest gloom. He will sit morbid in a corner, ignoring his engagements and refusing conversation of friends who come up to him. He has been portrayed as immersed in the vices of the cinema colony or as callously dodging his wife's legal

demands. Not a bit. His lack of control caused trouble once again and he is now vastly surprised—and also indignant—at what has resulted from an explosion which he himself never treated seriously.

WALBURGA LADY PAGET, who has been protesting in the Press against the proposed establishment of a trade union for servants, is a wonderful lady, now in her eighty-eighth year and very much the *grande dame*.

Since the publication of her two famous books of diplomatic memoirs of many lands Lady Paget has lived at Unlawater House, her lovely home at Newnham-on-Severn, and when I saw her there she was as witty and active as ever. She is very proud of her garden, where stone seats covered with her own mosaic work stand beside shallow ponds lined with vivid blue tiles and provided with tiny steps for her tortoises to clamber up and down when they feel so inclined. Indoors Lady Paget has gratified her taste for brilliant coloring by decorating some of the rooms herself in the Italian style and here, amidst her many treasured souvenirs of "Embassies of Other Days," Lady Paget is well content to look out upon the world in which for so long she played an important part.

MISS EDITH SITWELL'S theories seem so revolutionary to the average gentle reader of gentle verse, and her spirit in debate so ardent, that when she discourses on modern poetry there is always a chance of ructions.

One gathers that she is quite pleased when she has poked her audience into protest. She tells with zest the story of a young man who at the end of one of her addresses got up and scolded her, roundly declaring that the people who read poetry had the right to say what poetry should be made. She asked him what his work was, and when he said he made trams, she replied, "Well, I have to ride in the trams you make. If I were to come into your workshop and tell you how to make a tram, would it be a good tram?" "It would not," said the tram-maker. "And if you came and told me how to write poetry," said Miss Sitwell triumphantly, "it would be rotten poetry."

She had a more congenial audience when she dined with the Literary Circle at the National Liberal Club, London, recently, and discoursed to them on modern poetry, its meaning and its technique. The members chaffed her unmercifully in the discussion that followed but they did understand what she was driving at.

and she took it in good part. She had the support of one other poetess, Mrs. C. F. G. Masterman, who is one of the Lytton family—her father is General Sir Neville Lytton—and who had told her what sort of poetry to write. Miss Sitwell had to a considerable degree disarmed her hearers, partly by the exquisite way in which she read illustrative poems, and partly by the pleasure it gave them to gaze at her as she sat there looking so curiously distinguished in her stiff gown of green and gold brocade, a huge green jewel gleaming on her slender hand, and her odd way of wearing her hair, proclaiming defiantly that, if she chose to look so unusual, she had as much right to do so as she had to write unusual verse.

designated by her Christian name, in order to avoid confusion.

Unfortunately, she particularly dislikes her own name, and the idea of being known as Maud Lady Cunard does not appeal to her at all. So now her friends get letters signed "Emerald," and are asked to call her by that. "Emerald" certainly sounds very pretty, and has evidently been chosen by Lady Cunard with reference to the fact that not only does she possess some very fine Cartier emeralds in ring and bracelet form, but that she has a bandeau of these stones which can be used across the forehead or placed with excellent effect over the shoulder.

The idea of naming one-self after one's most beautiful jewels opens up



MISS EDITH SITWELL
Daughter of Sir George Reresby and Lady Ida Sitwell, and a poetess whose work is subject to much discussion in England. She has two brothers who are also poets and artists. Sacherville and Osbert, both keen students of painting and architecture, as well as writers of striking verse. The sister and two brothers are a very remarkable trio with distinctively original ways of thinking and of presenting their ideas.

LADY CUNARD has always been an interesting personality, and now she has been original enough to make a determined effort to change her Christian name from Maud to Emerald. The circumstances that have prompted this move arise from the fact that now that there is another Lady Cunard, in the person of the wife of the present Baronet (who inherited the title on the death of Sir Bache Cunard), it becomes necessary for Lady Cunard to be

A Jewelled Name
have prompted this move arise from the fact that now that there is another Lady Cunard, in the person of the wife of the present Baronet (who inherited the title on the death of Sir Bache Cunard), it becomes necessary for Lady Cunard to be

many interesting possibilities. Lady Curzon (of Kedleston), who is a particular friend of many years' standing of Lady Cunard, might equally transpose her name of Grace into "Sapphire," for she owns some beautiful specimens of this lovely blue stone; or Lady Wimborne might change Alice into "Ruby," out of compliment to her parure of rubies; or, again, Mrs. Ronald Greville, who is called Margaret (though known to her intimates as "Maggie"), might very reasonably metamorphose herself into "Pearl," for her ropes of pearls

are well known for their size and lustre.

"THE Englishwoman has perfect ankles—straight and true and as beautiful as any in the world, including the American woman's," said Mr. A. J. Munnings.

Painter on Ankles
R.A., the painter, Mr. Munnings last Friday was the judge in an ankle competition at a ball at Norwich, and what he saw, he said, was a revelation to him.

"It was most difficult to make an award," he added, "but when the ankles were viewed from the back, judging was easier. Ankles that seen perfect from the front are often disappointing at the back. In some ankles which are otherwise perfect the Achilles tendon does not come down gracefully."

"More dancing, more sport, more exercise generally have made our girls' ankles the things of beauty they are to-day, a vast improvement. I should say, on the Victorian age—but it was very difficult to get a view of the Victorian ankle."

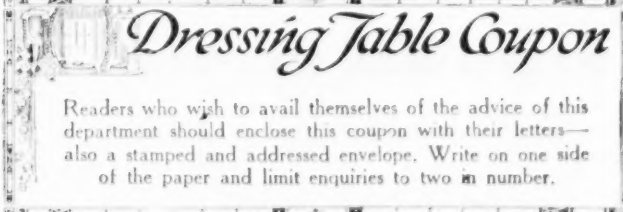
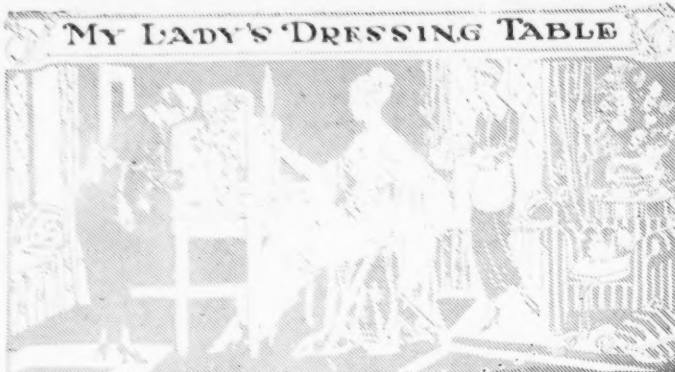
Archaeological Discovery
The celebrated "Torso of Hercules" on its revolving stand in the Vatican, executed, according to the inscription, by Apollonius, who is supposed to have lived at Athens during the first century B.C. And equally well known is the famous "Fugilist" in bronze in the National Museum, attributed by the best experts to the finest Hellenistic period some centuries earlier. Only now in the twentieth century has it been discovered that both works are by the same hand, the inscription of Apollonius having been found on the boxer's glove. So even the greatest archaeological experts can at times be several centuries out in their dates! How the discovery was never made before seems almost incomprehensible, for the great boxer has so often been cast and closely examined by literally thousands of people. It is all the more surprising, too, when one considers how few Greek works there are in Rome. The finest examples in the world are in the British Museum and the Louvre, while, perhaps, Tunis contains the best of the bronzes. The Romans in fact are liable to let their masterpieces pass out of their hands through ignorance. The "Headless Youth," for instance, found by Professor Lanciani among the ruins of Nero's

villa at Subiaco, and now the gem of the National Museum, was originally offered to Berlin, but fortunately for the Romans and, incredibly as it may sound, was refused by the Germans.

Decadence of Montmartre
The sudden decadence of Montmartre, the Montmartre of the rich foreigner and the cheap franc, has furnished a theme for much of the recent wit of Paris. There have been accounts of "dancings" at whose supper tables at midnight not more than two dozen guests could be found—two being paying guests. There have been pictures in the comic papers of waiters taking down the notices in English and trying once more to learn French. There have also really been a number of restaurants which have closed their doors. The Apollo, where you could dine for 200 francs if you were careful, has gone, and so have the Colisee and the Imperial. There has even been a meeting of a hundred surviving proprietors of "dancings" or proprietors of surviving "dancings" for most of the others have got away with their profits—to decide upon a course of action. Naturally the first suggestion was to abolish the State tax of thirty per cent. on the champagne sold. A drastic cut in orchestras and jazz bands is also contemplated, as is even a sort of general strike by closing the Cote de Nuit altogether, at which, I fancy, few Frenchmen would protest.

The Sluggard's Defence

When the sun ariseth red,
Rise not thou, but keep thy bed;
When the morn is dull and grey,
Sleep is still the better way.
Beasts arise betimes—but then
They are beasts, and we are men.
Is the morning fair and fine?
Sleep shall give thee dreams divine;
Doth it pour with pelting rain?
'Tis a hint to doze again;
Is it neither fair nor wet?
Sleep until the weather set.
Wouldst thou walk uncleaned streets?
Catch from shaken mats the sweets?
Wandering through unswept rooms,
Stumbling over casual brooms,
Have scolding housemaid round thee scan?
All these salute ye early man.
Morning sleep avoideth broils,
Wasteth not in greedy toils,
Suffers neither care nor grief,
Giveth aching bones relief;
Of all the crimes beneath the sun,
Say, which in morning sleep was done?
Charles Lamb



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BIRTHS

At the Private Pavilion, Toronto, General Hospital, on Tuesday, February 28, 1927, a son was born to Mr. and Mrs. F. M. Gibson. A birth of 3 lbs. 5 oz.

ENGAGEMENTS

Mr. and Mrs. Edward J. Thornton, Woodstock, Ontario, announce the engagement of their daughter, Edith Marie, to Mr. Clifford L. Muller, son of Mr. and Mrs. Sydney L. Muller, of Oshawa. The marriage to take place in April.

DEATHS

At 29 Queens Ave. the residence of Mrs. W. H. Macdonald, on Friday, Feb. 3, 1927, a son of Mr. and Mrs. W. H. Macdonald, of Oshawa, Ontario, died of pneumonia. (Father's name, W. H. Macdonald, and son of the late Alexander and Janet Macdonald.)

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DEATHS

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Song

Lovely moves the day for you,
Lovely moves the hours,
Spring says her say for you,
Spring says her say for you,
Spring plays her play for you,
Sun and winds and showers,
And my heart is gay for you,
Flower of all flowers!

—David Stearns



His Honor the Lieutenant-Governor of Ontario and Mrs. W. D. Ross entertained at tea at Government House, Rosedale, Toronto, in honor of the Mendelssohn Choir and the visiting artists of the Cincinnati Symphony Orchestra. Mrs. Ross received in a gown of black lace over pale pink georgette, girdled with pink and blue ribbon. She wore black slippers with bright buckles, and pearls for ornament. The assistants in the tea room were Mrs. F. N. G. Starr, Mrs. D. A. Dunlop, Mrs. J. H. Gundy, Mrs. J. W. Nesbitt, Miss Isobel Ross, Miss Mary McKee, the Misses Fraser, Miss Evelyn Richardson, Miss Aimee Gundy, Miss Virginia Gundy, the Misses Higginson, Miss Agnes Dunlop. Those present

There was a large attendance of spectators at the Skating Club, Toronto, on Saturday afternoon of last week to watch the beautiful skating of the famous contestants from all parts of the continent in the figure skating competitions. Among those present were noted General and Mrs. Cartwright, Mr. and Mrs. Willes Chitty, Miss Elsie Johnston, Miss Elinor Fleury, Miss Estelle Hodgins, Mrs. Lincoln Hunter, Miss Betty Sanford Smith, Mrs. C. Shelden Laidlaw, Miss Elizabeth Laidlaw, Colonel Arthur Kirkpatrick, Mr. and Mrs. W. B. McPherson, Mrs. de Leigh Wilson, the Misses Waage, Mrs. J. B. Laidlaw, Miss Freda Laidlaw, Mr. and Mrs. Eustace Smith, Major and Mrs. Victor

Burns, Mrs. W. J. Drynan, Mrs. Edmund Bristol, Mrs. Hunter Ogilvie, Mrs. E. Y. Eaton, Mrs. A. Macdonald, Mrs. J. J. Dixon, Mrs. Roy Buchanan, Mrs. Duncan Coulson, Mrs. A. Buntin, Mrs. E. P. Clarkson, Miss Winifred Hoskin, Mrs. John Ince, Mrs. Torrance Beardon, Mrs. Sidney Jones, Mrs. Arthur Barnard, Mrs. J. J. Ashworth, Mrs. R. B. Watson, Mrs. C. H. Easson, Mrs. F. H. Phippen, Mrs. Eric Armour, Mrs. D. King Smith.

Sir Robert Falconer, of Queen's Park, Toronto, entertained at dinner on Wednesday night of last week in honor of Sir Herbert Ames.

Mrs. Duncan J. Macdougald and Miss Marie Macdougald, of Toronto, who were in Ottawa for the Drawing-Room and later in Montreal, have returned home.

Mr. and Mrs. W. B. Hanna are again in Toronto after a visit in Atlantic City.

Mrs. D. M. Hogarth, of Toronto, has been on a two weeks' visit to New York.

Mrs. Frank McCarthy, of Toronto, is in Rio de Janeiro on a visit to her sister, Mrs. Adams.

The Toronto Hunt, Eglinton, has chosen officers and committees to arrange for its annual horse show and carnival which takes place this year on April 8th and 9th in the Coliseum. Mr. Geo. W. Beardon, M.P.H., is honorary president, and Mr. Harry Sifton, chairman of the executive committee. Those comprising the programme committee are Arthur Attewell (chairman), W. T. Bredin, Stafford Higgins, Harry Sifton, Frank O'Connor, Horace Hunter, W. L. Rawlinson, G. O. Fleming, S. P. Jarvis, H. W. D. Foster, and M. A. Moore; and the following ladies, Mrs. W. W. Beardon, Mrs. Harry Sifton, Mrs. J. A. Gibson, Miss Margaret Scott Griffin and Mrs. W. C. Cochrane.

On Monday afternoon of this week at her residence, 10 Elmley Place, Toronto, Lady Willison was at home to a large number of friends. She received in the drawing room and was attractively gowned in black velvet with pink pearls for ornament. Mrs. Walter Willison, who was in black and white with black satin hat, assisted her in receiving. Spring flowers were delightfully arranged in the rooms, and the tea table, in charge of Miss Bessie MacMurchy and Lady Falconer, was done with a bowl of daffodils and tulips and tall yellow candles. Among the many present were, Mrs. R. C. Matthews, Mrs. G. Howard Ferguson, Mrs. C. A. Magrath, Mrs. W. D. Ross, Mrs. Arthur Grasett, Lady Bourinot, Miss Michie, Mrs. Adam Ballantyne, Mrs. Robert Scott, Miss Cumming, of Buckingham, Que., Lady Parkyn, Mrs. Ferguson Burke, Mrs. Frank Hodgins, Mrs. Charles McCrea, Mrs. D. A. Dunlop, Mrs. Arthur Anglin, Miss Mortimer Clarke, Mrs. C. N. Candee, Mrs. Ernest Wright, Mrs. Playfair McMurchy, Miss Jean Graham, Mrs. Melfort Boulton, Mrs. Stuart Parker, Mrs. J. B. Laidlaw, Mrs. Hunter Ogilvie, Lady Falconer, Mrs. C. H. Mitchell, Mrs. Frank Macdonald, Mrs. Lincoln Goldie, Lady Mann, Mrs. F. N. G. Starr, Mrs. John Bruce, Mrs. A. Cowan, Mrs. H. J. Cody, Lady Windle.

Mrs. Wallace Near, of Toronto, has been staying at Hotel Virginia, Long Beach, California.

The Very Reverend the Dean of Windsor spent the week-end with His Honor the Lieut.-Governor and Mrs. William D. Ross, at Government House, Rosedale, Toronto.

Mr. and Mrs. W. B. McPherson, of Toronto, entertained at the home of the latter's mother, Mrs. Campbell Macdonald, on Saturday night of last week at supper for the visiting competitors and out-of-town visitors to Toronto for the North America figure skating championships.

Mr. and Mrs. Victor Cawthra, of St. George Street, Toronto, and their daughter, Miss Isobel Cawthra, will sail this month for Naples, Italy.

Mr. and Mrs. Frank Rolph, of Inglewood Drive, Toronto, sailed on Monday of last week in the S.S. *Harvestina* for the Mediterranean.

Mrs. W. H. Price held a very pleasant reception in the Speaker's Apartment of the Parliament Buildings, Queen's Park, Toronto, on Wednesday afternoon of last week Mrs. G. Howard Ferguson, in a handsome blue and gold brocaded gown with pearls for ornament, received with Mrs. Price, who was in white brocaded with silver.

Miss Amy Soper, of Toronto, has been visiting Miss Jane Belnap in Montreal and attended the Royal St. Lawrence Yacht Club Ball. Later Miss Soper will visit Miss Margaret Sutherland, of Pine Avenue West, Montreal.

Mrs. Hamilton Burns, of Huron Street, Toronto, left on Saturday of last week for Montreal to spend a few days. This week Mrs. Burns left with Mrs. Stewart, of Perth, Ontario, for Augusta, Georgia.



MISS MARIE MacDOUGALD, daughter of Mr. and Mrs. Duncan J. Macdougald, of Dale Avenue, Toronto, who was presented at the recent Drawing-Room.

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Open Evenings



Mrs. W. J. McWhinney, of Toronto, is in New York on a visit to her recently married daughter, Mrs. W. E. Burton Lyon.

Among the Toronto passengers who sailed in the French liner *De Grasse* on February 17th, to Le Havre, France, were, Mrs. Norman Bastedo, Miss Stephanie Bastedo, Mrs. Godfrey Bird, Mrs. Reginald Parmenter, Mrs. J. W. Baillie, Mrs. R. C. H. Cassels, Mrs. G. E. Spragge, Miss Anna Mae Hees, Miss Nancy Reid.

Mr. and Mrs. Albert Matthews, of Warren Road, Toronto, entertained at dinner on Wednesday night of last week in honor of Sir Herbert Ames.

The infant sons of Colonel Cyrus W. Peck, V.C., D.S.O., M.P.P., and Mrs. Peck, of Victoria, B.C., were christened in the presence of a number of friends, on February 12, in the chapel of the Royal Jubilee Hospital, Victoria. The ceremony was performed by Ven. Archdeacon E. P. Laycock. The names bestowed upon the children were Edward Richard Urquhart Peck and Douglas Cyrus Peck. The godparents for the former were Lady McBride, Lieut.-Colonel H. M. Urquhart, D.S.O., M.C., A.D.C., and Judge J. C. McIntosh. The godparents for Douglas were Mr. C. C. Partington, of West Vancouver; Mr. Frank Isitt, Hanover Terrace, London, England; and Mr. W. T. Fotheringham, Nelson, B.C. Lady



MRS. F. I. FOX, OF TORONTO
Portrait in oils by Stanley Moyer, D.S.A.

His Honor the Lieutenant-Governor of Ontario and Mrs. Ross attended the opening concert of the Mendelssohn Choir and the Cincinnati Orchestra on Thursday night of last week.

Mrs. John Goldie and Miss Violet Larratt Smith, of Toronto, left on Tuesday of last week for Vancouver.

Mrs. James D. Chaplin and Mrs. John C. Notman, St. Catharines, with Miss Helen Goring, recently left for the Mediterranean trip. They expect to return by June.

The marriage took place recently at Christ Church Cathedral, Victoria, B.C., of Phyllis Joan, daughter of Mr. and Mrs. G. A. Henderson, of Victoria, to Lieutenant Colin Dege Donald, R.C.N., son of Mr. and Mrs. H. E. Donald, of Chemainus, Vancouver Island. The Right Reverend A. J. Doull, Bishop of Kootenay, officiated at the marriage ceremony, assisted by Archdeacon Laycock. The service was held in a room of cream paneled velvet, fashioned in front with a silver panel falling from the neck-line and broadening below the waist to a flounce of silver lace. Her veil of Honiton lace fell over a train of silver which hung from the shoulders, lined with tulle and caught with orange blossom. A coronet of orange blossoms held the veil. The bride carried a sheaf of madonna lilies, mingled with which were sprays of myrtle and heather. Little Sandy McCallum, son of Mr. and Mrs. Eric McCallum, was the train bearer, dressed in a cream satin court costume. Miss Maraquita Nichol was the maid of honor, in a Paris frock of primrose yellow, with simple bodice adorned with a corsage of many hued flowers and full skirt of silver petals. Her bouquet was of mauve tulips and mimosa, and her picture hat was of taffeta scalloped and trimmed with mohair. The bridesmaids, Miss Kathleen Ross, Miss Inez Ker and Miss Kay Clay, wore frocks with plain tight bodices, short scalloped sleeves and bouffant two-toned skirts, scalloped at the hem line. Lieut. Harold Grant, R.C.N., acted as groomsmen and the ushers were, Lieut. Commander R. I. Agnew, R.C.N., Captain Parkes, R.C.A.C., Lieut. Gow, R.C.N., and Lieut. Lay, R.C.N. Mr. Ivo Henderson and Mr. Larry Henderson, brothers of the bride, were also ushers. The reception afterwards was held at "Duvals." Lieutenant and Mrs. Donald left for Seattle, later going on to the Coldstream Ranch and to Halifax. The bride travelled in a smart Paris frock of clover pink crepe de Chine with long tight-fitting sleeves and two-flounce skirt. Her hat of felt and straw was of the same color and trimmed with touches of blue and gold, and she wore a muskrat coat.

Mrs. B. M. Kay is spending the winter in Atlantic City and will return to Toronto until the end of May.

Mr. Jonathan Cape, the well-known British publisher, spent a few days in Toronto last week. Mr. Cape was a guest at the luncheon at the Arts and Letters Club, given in his honor by Mr. S. B. Watson. He was also entertained by the Writers' Club.

The Annual At Home of Upper Canada College Rifle Company was held at the College on Friday night of last week. Principal and Mrs. Grant receiving the guests at the entrance to the dining hall where dancing took place. The College colors were used as hangings and streamers, and well-placed palms and ferns made a very effective setting for the dancers. The guests included members of the Board of Governors, Masters of the Upper and Lower Schools, representatives from St. Andrew's College, the University School Corps, and from the various City Regiments. Also Capt. A. B. Matthews, Lieut.-Colonel A. N. Bothe, Lieut.-Colonel D. McMurich, Miss Grace Matthews, Miss Betty Broughall, Lieut. Bruce Young, Miss Adele Lambers, Lieut.-Colonel J. G. Macdonnell, C.S.M., Miss Dorothy Stapels, Miss Evelyn Bothe, Miss Eileen Clarkson, Mr. J. T. Symons, Lieut.-Colonel T. G. Gibson, Miss Lind, Miss Marjorie Osborne, Miss Beth Lind, Mr. G. M. Morrow, Mr. W. R. Wood, Lieut.-Colonel W. S. Thomson, Miss Dorothy Allan, Miss Helen Richards, Mr. J. W. McMillan, Lieut.-Colonel J. A. D. Craig, Lieut.-Colonel J. Croft.

Mrs. F. Caverhill Jones entertained at bridge at her residence on Gorman Street, Saint John, on Thursday afternoon, in honor of Mrs. Lucien Visart deBury, of Montreal, who is visiting her mother, Mrs. George Keator. Spring flowers adorned the mantel-pieces in the drawing-room and centred the pretty tea table, over which Mrs. C. H. Grimmer presided. The prizes for cards played at four tables were won by Mrs. John McMillan and Mrs. Keator. Those present were, Mrs. deBury, Mrs. McMillan, Mrs. Keator, Mrs. William Pugsley, Mrs. J. Morris Robinson, Mrs. Busby, Mrs. George K. McLeod, Mrs. Stewart Skinner, Mrs. Leonard Tilley, Mrs. Vassie, Mrs. Sherwood Skinner, Mrs. Grimmer, Miss Helen Sidney Smith, Miss Bayard, Miss Mabel Sidney Smith. For tea the guests were, Lady Hazen, Mrs. Charles Coster, Mrs. Sutor-Hutton of Montreal, Mrs. Bert Gordon, and Mrs. E. S. Wright.

Mr. David Schofield, a member of the Junior League Bridge Club, was host at an enjoyable sking party at Rothsay on Thursday evening, after which the guests were entertained at supper at the family residence in Rothsay. The table in the dining-room was charmingly decorated with daffodils, tulips and narcissi, and was presided over by the host's mother, Mrs. H. W. Schofield. The guests included, Mrs. Malcolm MacKay, Jr., Miss Smith, who assisted the hostess, Miss Frances Gilbert, Miss Jean Angus, Miss Elsie Gilbert, Miss Viola McAvity, Miss Peggy Jones, Miss Winifred Blair, Miss Frances Robinson, Mr. Simeon Jones, Mr. Fenwick Armstrong, Mr. George Schofield, Mr. MacGregor Grant, Mr. W. Schofield, Mr. Thomas McAvity, Mr. Arnold McAlpin, Dr. Edgewood, Mr. George Ramsay, and Mr. Chipman Schofield.

Mrs. A. H. C. Proctor, of Toronto, is leaving early this month for Bermuda.

Mrs. Gilmor Brown, who has been visiting her son, Mr. Keith Brown, Orange St., Saint John, left on Wednesday for her home in Fredericton.

Lady Hazen, who has been visiting her daughters, Mrs. Malcolm McAvity and Mrs. Douglas MacAuley in Montreal, has returned to Saint John.

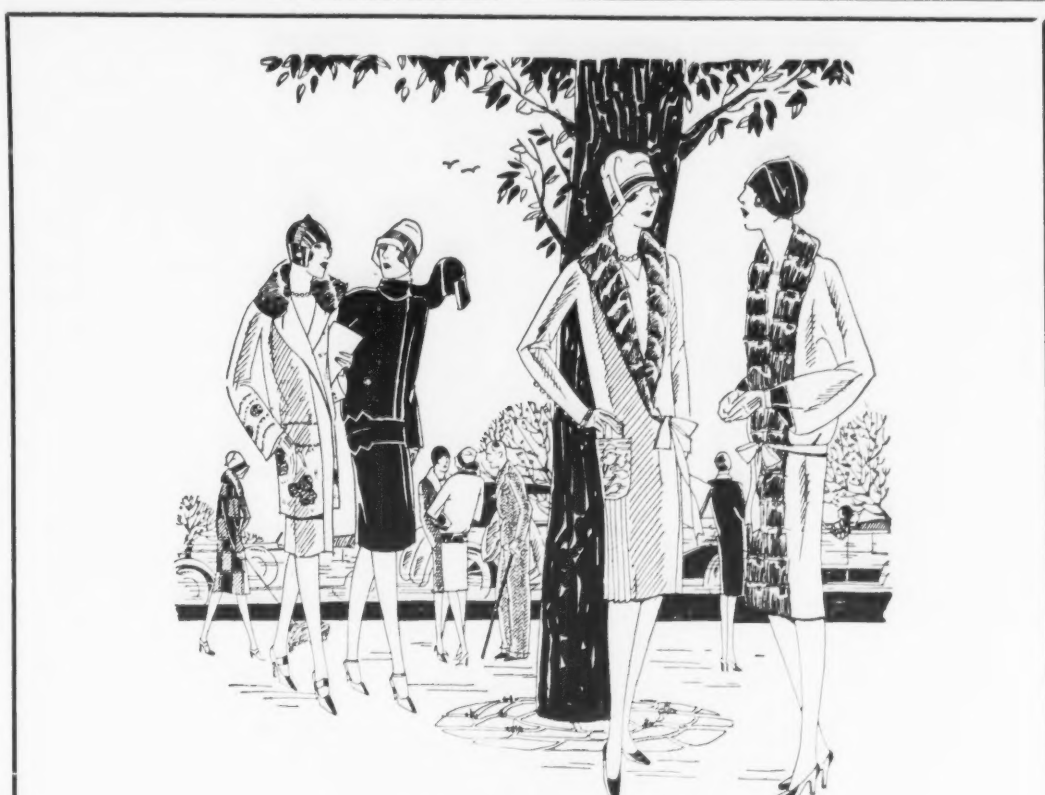
Mrs. Harris, of Portland, Maine, is the guest of her relative, Mrs. James Jack, Wellington Row, Saint John.

Mrs. John M. Robinson entertained at luncheon at her Rothsay residence on Wednesday, when the guests were, Mrs. Beverly Armstrong, Mrs. Walter A. Harrison, Mrs. G. Heber Vroom, Mrs. G. Allan McAvity, Mrs. Rupert Buchanan, Mrs. Arthur S. Bowman, Mrs. J. Royden Thomson, Mrs. F. C. Mortimer, Mrs. H. W. Fink and Miss Bessie Dawson.

Miss Kathleen Sturdee, daughter of Colonel E. E. Sturdee and Mrs. Sturdee, Saint John, who has been visiting Mr. and Mrs. Medley Scovell in New York, is at present the guest of her brother, Mr. Alban Sturdee and Mrs. Sturdee, at their home in Albany, New York.

Mr. and Mrs. Merrill Denison, of Toronto, are the guests of Mr. and Mrs. J. F. Crowley, in Ottawa.

Mrs. W. R. Millicamp, of Oshawa, with her youngest daughter, Miss Elizabeth Millicamp, is spending several weeks in Bermuda.



All Next Week
Simpson's Spring Fashion Revue
At Vaughan Glaser's Victoria St. Theatre
Every afternoon at 2.15. Every evening at 8.15.
The spectacular parade of living models will be cleverly interspersed with brilliant attractions direct from New York. A star feature of the Fashion Revue will be the personal appearance of the Marmein Drama Dancers who recently achieved wonderful success in New York when they appeared at Carnegie Hall. This is the first appearance of this remarkable French trio in Toronto. They will be accompanied by their musical director, Lamar Stringfield, and by other leading musicians of their New York orchestra. Reserved seats may be secured at the Information Desk Street Floor, or at the box office at the theatre. No advance in prices.
The Robert Simpson Company Limited

Mrs. Alphonse Brodeur, of Montreal, entertained at a musicale on Friday night of last week for Mr. and Mrs. Arthur Leger, who leave early this month for the Mediterranean.

Miss Clara Farrel, of Kingston, Ont., has been visiting in Quebec, guest of Mr. and Mrs. Andrew Fleming.

Very Rev. Archdeacon Wright, of Lennoxville, recently spent a few days in Quebec.

Mrs. W. H. Blake, of Montreal, recently spent a few days in Toronto.

Mrs. Bond and Miss Grenside, of Guelph, have been visiting in Toronto.

Mrs. G. P. Sylvester and her guest, Miss Blain, are leaving St. Petersburg, Florida, for Miami, St. Augustine, Washington, Atlantic City and New York, before returning to Toronto.

Mr. and Mrs. Charles Gordon Cockshutt, of Brantford, Ontario, and the Misses Diana and Bea Pease, also of Brantford, were in Montreal on Saturday of last week for the marriage of Mrs. Cockshutt's brother, Mr. Paul Cockshutt Drummond, to Miss Elizabeth Sise. They were the guests of Mrs. Henry G. Birks during their visit. Mr. Eric Cockshutt, also of Brantford, was in Montreal for the wedding.

Miss Phyllis Knight, of Kingston, Ontario, was in Montreal for the Royal St. Lawrence Yacht Club ball, and was the guest of Mrs. F. L. Merryless, of Melville Avenue.

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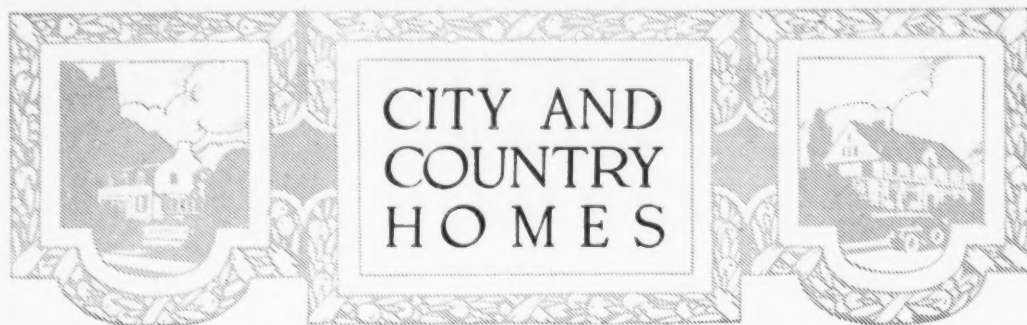
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An Exterior Adaptable to Various Floor Plans

By H. Breton Galbraith, Architect

WITH the approach of spring, for it is not far away, these intending to realize their dreams in the building of the new home are naturally turning their attention to the practical matters pertaining to the preliminary arrangements. As enquiries received recently would indicate, persons are looking up illustrations and clippings which they have treasured for some months, for many months perhaps. A process of elimination gradually leaves such ideas that will really form the nucleus from which the architect selected will de-

velop the design that is to be the culmination of possibly years of planning. One is well advised to submit these ideas to the architect in ample time, that he may not be rushed in taking up individually all the dozens of items that necessarily should receive careful attention and study on his part, if the new home is to be entirely successful. There will be, so to speak, many things requiring personal consultation. No doubt, you will be governed in the selection of your architect, not only by his reputation and what his clients say of him, but also by the fact that you prefer his designs to others. Naturally, you will wish to examine photos of various types of exteriors that he has produced, and also photos of numerous interior details, of fireplaces, being the heart of the home, of stairways, a predominant feature in some homes, of windows, bookcases, chimneys, kitchen appointments, and to discuss with him the various items that may be of considerable importance in regulating housework. All these take time and thought and are additional to the matter of the actual plan or "layout" of the rooms. The discussion of alternative proposals, requesting the plan, with drawings made by your architect to illustrate the advantages and disadvantages of each, will not only require time on his part, but your own careful study. You may have made sketches yourself, which you will submit to him to show as gradually as you may, what your ideas are. Perhaps he may point out various ways in which you may obtain what you require but, due to his experience and training in such matters, at a lower cost than by adhering too strictly to the original. He will have suggestions to make that will be new to you. Thus, in the preparation of sketches and the study of the sketches, and in the working up of final drawings, preparing and submitting the specifications, calling tenders and so forth, the weeks gradually slip by. Spring comes quickly and, with it, the usual building activity. You will want to move into the new home on returning from your summer vacation, probably, and ample time should be given for the actual building of it. While four or five months are often mentioned as sufficient time for the process of manufacturing such a building, don't overlook the fact that, not only are there sometimes unavoidable delays, but a building that is rushed up is not generally as sound a structure as one that is given proper

time to "settle" while it is being built, instead of after, and given proper time to "dry out" before the interior woodwork is built in.

In the consideration of designs, it is sometimes refreshing to study an exterior and its floor plan, varying considerably from the usual, whether or not it is of specific interest. It tends to stimulate new ideas. So, in this issue, we are showing a home with very strong English influence in its exterior design and novel interior arrangement, the latter being subject to numerous alternatives to meet individual requirements.

Apart entirely from the plan illustrated, this exterior is unusual and interesting. For those whose prefer-

whose requirements are out of the ordinary will recognise its great convenience, either as a Guest Room with absolute privacy for both the guest and family, or for an elderly person or invalid, overcoming the necessity of stair climbing. In some cases, it might be used for the housekeeper. In the home built, it was desired as the main bedroom. This space, however, may be re-planned to give a spacious library or, with some changing, the dining room may be placed here and a breakfast room be where the dining room is now shown.

The entrance porch leads to a reception hall, the predominating feature of the latter being the bay window hanked inside with flowers, a



AN EXTERIOR ADAPTABLE TO VARIOUS FLOOR PLANS.

By H. Breton Galbraith, Architect.

most pleasing introduction to the guest. A cloak closet is conveniently placed, and a wide opening leads into a large living room. The position of the fireplace is optional. This room is laid out to properly accommodate all the usual larger pieces of furniture; it is well lighted and offers a view of the garden at the rear.

The dining room also overlooks the garden, the semi-circular bay being both attractive and giving additional space. Its dimensions may vary to suit the furniture used but, as shown, it is planned for a set of average size.

Details of the kitchen layout may conform with whatever ideas are selected from our previous articles on kitchens (reprints of which may be had on request). The service entrance is conveniently placed, giving practically direct access to the basement from outdoors. A metal-clad fire-door leads to the garage and a handy second cloak closet is provided.

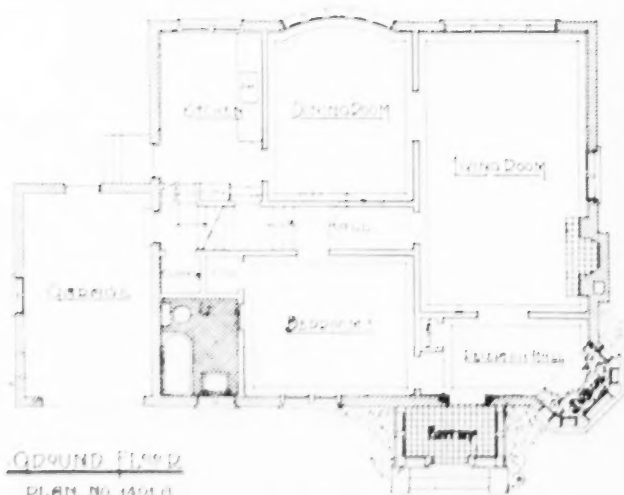
The stair hall affords absolute privacy to kitchen and sleeping quarters, yet is of ample width to facilitate the passage of furniture and to be attractive in appearance.

Whether or not the plan as a whole is such as one desires, the alternative of a centre hall plan or the rearrangement as suggested at the ground floor, makes it interesting to study. The billiard room or play room is not always to be placed in the attic or basement. The bedrooms shown are small, but the area of the building will permit of four bedrooms of

ence is the standard centre hall plan, it may be adapted by varying the position of the entrance porch. The combination of half-timber work and warm, variegated brown shades of rough-texture brick blends harmoniously with the background of foliage. Not very distinct in our illustration are the "turned" ornaments the full length of the vertical members of this half-timber work, suggestive of the carvings on old Tudor homes. Some years ago, recognising that the garage was a necessary adjunct to most residences and that its location as near the front of the building as possible is the most convenient in getting the car out and in, also doing away with so much driveway and cutting into the garden, we frankly incorporated it into the design of the main building. The natural development was to go further and, as we have done in recent years, include it under the main roof. Carefully designed in this manner, it takes a pleasing form instead of being tacked on in the way altogether too common in even our better residential districts. In this instance, the advantage of the extra expanse of the building is at once apparent.

Taken as a whole, the plan illustrated may not be one that makes a general appeal. It is, however, quite different from those commonly illustrated and for this very reason may be of greater value to those to whom it is of particular interest and may offer suggestions to others.

The bedroom and bathroom at the ground floor are radical, but those



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Thousands of satisfied users in all parts of the world is authoritative proof of the service and economy which only SEPCO can provide. The Sepco Automatic Heater provides an inexhaustible supply of hot water whenever you want it. (Illustration shows the automatic type of heater.) An "on" and "off" switch is provided so that the heater may be turned off if away from the house for a time. Low operating cost—no confusing switches. Made in Canada and fully guaranteed.

Sepco Automatic Electric Heaters, Ltd.
Factory and Main Office:
39 Richmond Street East, Toronto, Canada.



It sparkles

A Glistening toilet bowl is now easy to have. The stains, marks and incrustations, which used to be so hard to remove, vanish almost at once. The bowl sparkles like new! How? Use Sani-Flush!

You need only sprinkle Sani-Flush into the bowl, follow directions on the can, then flush. What used to be a disagreeable task is over in a jiffy. No scrubbing, scouring or dipping water.

The hidden trap, so difficult to reach with a brush, is clean. The whole closet is clean! And Sani-Flush banishes every foul odor. Harmless to plumbing connections. You need this household necessity. Keep it about the bathroom always.

Buy Sani-Flush in new punch-top can at your grocery, drug or hardware store; or send 35c for full-sized can.

Sani-Flush

Cleans Closet Bowls Without Scouring

HAROLD F. RITCHIE & Co., Ltd.
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KNOWN INTERNATIONALLY FOR THEIR EXCELLENCE



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There are over 100 "High Standard" Products to choose from for every conceivable purpose inside or outside the Home. Each one of them is made to definitely fulfill the ends of service, protection, elegance and economy. You are most cordially invited to try them when next you paint. For color cards and our cheerful assistance write.

THE LOWE BROTHERS CO. LIMITED.
TORONTO WINNIPEG CALGARY HALIFAX



DODSON Bird Houses
lure the birds

Will the Beautiful Wild Birds

Sing in Your Yard this Year?

Without them half the pleasure is missing. Birds sing when they are happy and when they are happy they are healthy. Under such conditions they take family after family, singing and working the whole day long, filling the garden and trees with the beautiful music of their voices.

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Dodson Scientifically designed and artistic bird houses are a feature in the most beautiful estates, country clubs and parks all over America.

Why Dodson Houses Win the Birds

For more than 40 years Mr. Dodson has been making and studying every little detail which, through experience, has proved to be vital to the approval of each bird.

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Dodson Scientific Wren House

As Shown Above

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greater than average area and two bathrooms or even five bedrooms at the second floor.

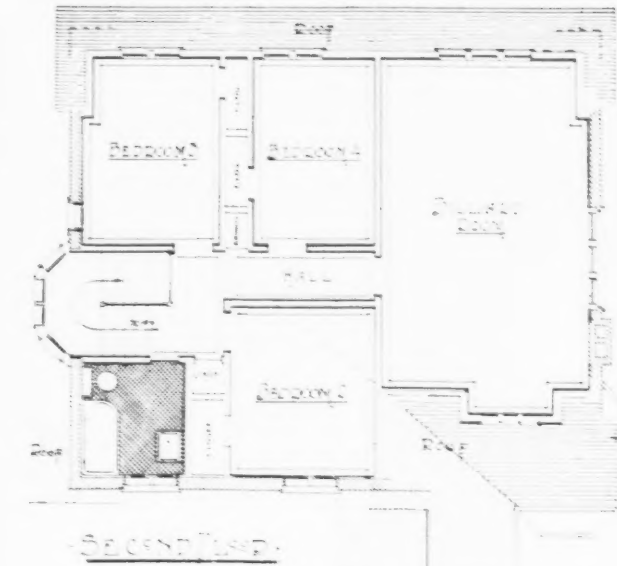
Inquiries may be addressed direct to the architect, W. Brecken Galloway, 615 Yonge Street, Toronto.

The Untidy Garden
THERE are times when the best kept garden is found to look untidy. No garden looks well for instance, the morning after a wind or rainstorm, but much trouble can be avoided in this case if it is not made to wait a day or two until

and shrubs are often used in the way, and are especially appreciated in winter. In planning the plants for the garden, however, of the dominant group — that is, important plants which are used in quantities — and in the regions of a feeling of color will give more order to the garden than anything.

In the garden is always, look to the design or arrangement as well as to the daily housekeeping.

Activities in the Garden in March
UNLESS the winter gradually when the snowdrops bloom.



SECOND FLOOR PLANS FOR HOUSE ON PRECEDING PAGE

fallen stalks and some-screwed blossoms are beyond help.

Keeping the dead flowers and stalks cut down is very important. Nothing is more ugly, indeed, than to see a garden at midsummer or at any season, with the flowers which have passed still standing and showing the effect of those to come. When the Darwin display has passed, the old stalks and seed pods should not remain to spoil the new show which is just beginning. The fresh flowers of one group which overlap the next are a different matter.

A garden planned to look well in its first year needs division its second and third year. Plants should not look too crowded to be healthy, nor should spaces on earth show between the plants in full season. We all enjoy a lot of brown earth in the spring between the clumps, especially if there is plenty of early foliage to give contrast. Asters need division every year and phlox and larkspur every three or four years, or their groups look "stuffy."

Left-over plants are a problem. Ideally, we all need a reserve garden for these, for no true gardener likes to throw away plants. If they cannot be used in the garden or given away, they find their way to all sorts of nooks where they do not belong and always look out of place. Flowers should never be grown in the circles left clear around trees. Vines on dead trees are in the same category.

Backgrounds are important and should be kept strong but neutral. If the background hedge or shrubbery leaks away because it is misgave or part-colored or too low, the garden loses in order and meaning.

In the formal garden low hedges nicely trimmed do much to keep up the garden morale. If these are always well kept the flowers within can be allowed more freedom.

In both formal and informal flower gardens points important in the garden design should be planted with plants good at all seasons to hold the design of the garden while the flowers come and go. Specimen trees

Plant in the back of the shrubbery, but in the front have been carefully chosen.

When the ground is worked, plant some of the early summer plants at once, as a spring sweet pea, and at night. Plant some of the summer annuals, such as marigolds, nasturtiums, in the frames.

Household errands taken by the greenhouse by transferring to the frames.

Plants generally look when the ground is ready. These plants, such as lettuce, spinach, peas, early autumn turnips. It is a good idea to plant a part of the seed at a time in case the first lot does not do well. If the spring is wet and cold seeds are apt to rot in the ground.

The most plant can remain in the ground, or after winter, even to the danger of frost is over.

Plant perennials outside when the ground is ready.

Spray hollyhocks, larkspur, phlox, and anemones with Dettol, or any other disinfectant, as soon as the first frost is over above ground, and every ten days.

Order and plant perennials, trees and shrubs from the nursery.

Finish all pruning except that of tender roses before the sap is vigorous.

Take the match off rose hedges in late March. Look on some of the well-tended nurseries and dress with bone meal. Prune when the dormant buds begin to swell. Prune the H.P.s, but have the more tender H.T.s and teas until danger of frost is past. Plant dormant rose plants now, but growing plants later.

Topdress the lawn with bone meal or commercial fertilizer. If it looks thin and meagre, give it a light layer of rich loam so that the grass still shows beneath the loam. Roll when the ground is workable, rake, seed, and rake and roll again. This is one way of renovating a lawn.

Do not uncover evergreens too soon. The drying wind in March is very hard on them. They may be gradually uncovered.



The Night-blooming Cactus, the "Strangest Plant in the World."

The Syrup with the WONDERFUL FLAVOR!

BENSON'S GOLDEN SYRUP

Hardy Plants for CANADIAN HOMES

Send today for our free, beautifully illustrated, descriptive catalogue, listing a complete assortment of CANADIAN PLANTS, TREES, EVERGREENS, ROSES, PERENNIALS, CUT FLOWERS AND QUARTS, with prices and charges paid to your nearest office or station.

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N.Y. Mar. 5th, Apl. 2nd, Apl. 30th

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The fastest ocean service in the world. Three magnificent "floating palaces" known the world over, sailing from New York.

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— crisp, savoury slices of enticing goodness. Serve every morning. Make sure you get Star Brand—the bacon with the delicious flavor. At your dealers since 1854.



The Weekly Burden

WEEKLY—fifty-two times a year—year in and year out—the burden of Ironing Day rests on the shoulders of someone in your household.

Someone—perhaps you—must stand for hours—lifting—dragging—pushing a heavy, hot iron over a seemingly endless number of sprinkled pieces.

It is a burden that need not be yours. Thousands of women have found a new way—the easy, quick and better Simplex way—of doing the weekly ironing.

In one effortless hour the Simplex Ironer will iron the whole week's wash. You sit comfortably at the Simplex—in go the pieces—you merely guide them through. They come out as though by magic—beautifully ironed, better than you can do them by hand.

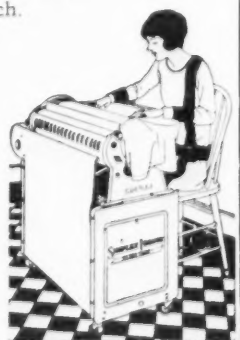
Before another Tuesday brings the usual weekly burden let us show you the Simplex way.

It costs so little—it saves so much.

Send us your name and address and we will arrange a demonstration of this wonderful ironer.

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COMPANY LIMITED
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SIMPLEX IRONER
The Best Ironer



Marriage-Shy Young Men

SIXTY years ago the philosopher, Edward von Hartmann, wrote: "At no previous period have young men fought more shy of love."

In every stage of our social history persons of the older generation have deplored the "decline" or the "decay" of marriage.

Is this alleged indifference to love and wedded life a sign of selfishness or timidity among our young men? I have attempted lately to extract from my younger and unmarried friends an open confession of their views upon girls and matrimony.

I find these young men are mostly

external and material things is now somewhat rare.

New Negro Dance

THE silted mud on the tidal bed of the Mississippi River is as black as Thames mud, but firmer. It is firm enough near the banks for a Negro to dance upon. And Negroes have been dancing on it. Hence a new dance—Black Bottom.

Black Bottom is about to burst into our ballrooms. Some smart people have already acquired it. Dance teachers are tentatively pushing it; indeed, in New York and Paris, where it is the rage, dance teachers

the Black Bottom rhythm is so close to the Charleston that there is every chance of its being the latest craze.

Frigidity

Cruel waves moan,
And a grey loon cries,
While a marble moon
Rides frigid skies.

A bitter wind
Weirds mournfully
Of a broken Dream's
Deep poignancy.

I turn from the pane
Craving the light
And the warmth of your eyes
That can banish the night.

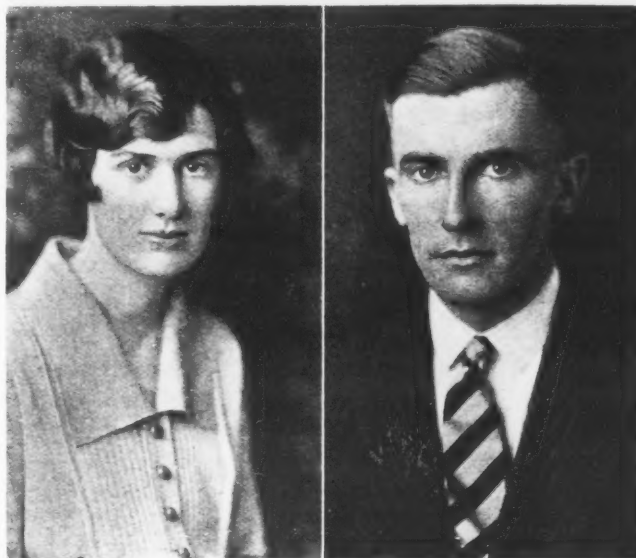
But cruel waves moan
As a grey loon cries,
And a still, cold moon
Rides frigid skies.

—Alicia Curveth Campbell.

Long Have I Lived

Long have I loved what I behold,
The night that calms the day that
cheers;
The common growth of mother-earth
Suffices me—her tears, her mirth,
Her humblest mirth and tears.

—Wordsworth.



MR. AND MRS. COLIN DEGGE DONALD
Whose marriage was a recent event in Victoria, B.C., Mrs. Donald was formerly Phyllis Jean, daughter of Mr. and Mrs. G. A. Henderson, of Victoria, B.C., and the bridegroom, son of Mr. and Mrs. H. E. Donald, of Chemainus, Vancouver Island, is a Lieutenant in the R.C.N.

marriage-shy. They do not criticise the existing system of matrimony from a legal standpoint, and by far the larger number of them avow frankly that they would like to marry. Their chief difficulty is the money question. They say of the girls of the middle class: "They want so many things that our mothers never dreamed of wanting."

One bright, warm-hearted lad confessed that he had been in love with a girl of his own age for some months and that he had curbed an impulse to propose marriage. "The fact is," he said, "she repeatedly refused to go with me to dances or shows because she had 'no shoes fit to wear.' Well, one day she showed me six pairs of quite nice shoes, better than my sister wears, and I said to myself: 'I shall never be able to gratify M—'s love of clothes and finery unless I become a rich man.' And as I am in a Government office, fairly secure for life but not likely to become wealthy, my regard for my girl friend must remain platonic."

Another young man complains that he very rarely meets a girl who shows any interest in household affairs. "Most of them," he says, "talk of domestic work as a nuisance, a slavery, or drudgery." And these same girls are very fond of pointing out the "selfishness" of men.

It is undeniable that there are types of cautious, purely self-regarding bachelors whose motives for abstaining from marriage are mainly mercenary. But there are a very large number of young men who are deterred from marrying by the reflection that the standards of comfort and luxury among middle and upper-class young women are beyond their means of gratification.

I fear the old belief that married love is worth some sacrifice of

advertisers to the exclusion of every other dance. It is featured in two or three West End cabarets and a musical show.

The dance is, almost inevitably in these days of jazz, negroised. This is usually seized upon as a stick with which to beat all our latter-day dancing; but the fact is that one can take the origin beyond the dark peoples to the very cradle of man—to the simple, primitive dance rhythm which is inherent in most of the races of mankind.

The Negroes, childlike, easily moved to joy or sorrow, finding both emotions in simpler things than the more sophisticated and more civilized peoples, fall much more easily than the white peoples into a joy dance.

The white peoples have to be taught to be childlike once more; but when they catch the dance rhythms in the music, crooning of saxophone and tom-tom beat of drum, they find a greater exhilaration in it than they ever did in the more monotonous waltz, elaborate minuet or stately cotillon.

Black Bottom is not unlike the Charleston in rhythm and origin.

The Charleston's peculiar foot twist originated in the foot twist the Negro slaves gave when they came out of the cotton fields and cleaned their feet of mud. "Take Your Foot Out of the Mud and Stick it in the Sand" was the name of the step dance from which the Charleston sprang.

There are several versions of the new dance—just as there are four or five versions of the Charleston—from the wilfully impossible edition you see in the Harlem cabarets of New York to the sedate flat Charleston which respectable matrons do here.

But steps do not matter. The rhythm is the thing on which a dance is born and is sustained; and



MISS CONSTANCE WILSON
Debutante daughter of Mrs. W. de Leigh Wilson, for whom her mother recently entertained at tea. Miss Wilson was the champion lady skater of 1924.

—Photo by Mr. Lyonde.



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making every meal,
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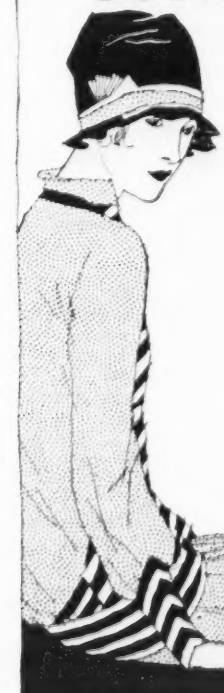
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The famous round towers of the central counties, the seven crumbling churches of Glendalough, ancient castles—as old as Ireland, so they tell you—battlefields where desperate combats raged from dawn till nightfall, old cities, older cathedrals, and oldest of all, yet ever new, the beauty of vale and mountain, of river and loch, to link antiquity with the present.

Travel to Ireland by the London Midland and Scottish Railway Irish Mail train from Euston. Restaurant cars by day and sleeping cars by night. At Holyhead you step out of the train into a snug cabin on the Irish Mail boat. It takes the shortest route from England to Ireland and makes the passage in the shortest time—only two hours and three-quarters of open sea.

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The journey need cost little—no more than ordinary holidays at home. Service and accommodation on shipboard surpass those of most hotels. Enjoyment plenty—from the very moment you start down the long, smooth St. Lawrence.

It costs no more to travel by these big, oil burning ships:—Athenia, Alania, Ascania, Aurania, Ausonia, Andania, Letitia.

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or any steamship agent



Mr. E. W. Evans, the C. P. R.'s popular press representative at Toronto, has sent me the following effusion by himself with the suggestion that I print it in place of one of my usual travel talks. As this is Mr. Evans' first lapse from normalcy, so to speak, I am including it, but at the same time wish to state definitely that this department is not in the market for spring poems. Anyone who doesn't like Mr. Evans' effort will please take the matter up with Mr. Evans himself. It is entitled "Would You?" and runs thusly:

If you could follow the beacon fire,
Out to the crest of your heart's desire,
Would you?

If you could lose your cares away,
And couch the sands of English Bay,
Or wander on another day,
Through gardens rich with bloom in May,
Would you?

Suppose you could by wishing so,
Scale the peaks to summer snow,
Or bathe in tepid pools below,
Where warm pine-scented breezes blow,
Would you?

If the riches of Ontario's fields,
The rolling prairies golden yield,
And all the West might be revealed,
If you the magic door unscaled,
Would you?

Friendly camp-fires burn at night,
A land with Indian brush alight,
A palette—green and gold and white,
Wide open spaces, content, delight.

Log cabins set beside the lake,
The scent of hot coffee before you're
Awake.

Bacon and bannock—all you can take
And chicken done brown on a stake!

Beside the hill, a moss green track,
The thrill of a tough trail-ride's hack,
New wonders ahead—no looking back,
Till you reach Lake O'Hara and stop
for a snack.

Marmots that peek from ancestral halls,
Game trout beneath white water falls,
A million birds in mountain walls,
A moribund echo to answer their calls.

A bed of heather, a rest in the air,
Sweet voices singing to you there,
The mountain snare trickles from its
mountain hair.

Such wealth of joy in the thought of it,
A satisfaction in knowing it,
If you could take the train for it,
Would you?

G. C. K. Ford, Ont. Yours is quite the right idea, although I do not know just how far I can help you. I feel sure, however, that one like yourself who appreciates the necessity of applying the right conduct will not go far wrong. Customs in the various countries differ. I can only suggest that at all times you take a sympathetically tolerant attitude towards the natives, in fact to all with whom you come in contact, and remember that there is a reason, and, in time times out of ten, a good one, for the things that are different. What to wear depends in this case on the extent of the journey, the length of time you will stay in the different countries, and the season. I always recommend "travelling light." If you propose to spend much time in any of the places on your itinerary, then you might consider taking more equipment with you. I would suggest a couple of ordinary light woollen suits, which would be quite all right in most places, and if you decided later to go in for whites you could purchase them wherever you were. It would not be wise to outfit completely on this side. Stick to the food you know. Don't eat too much tropical fruit until you are accustomed to it, and apart from that let your conscience be your guide. I am collecting a few books for you, and these will go forward in a few days. In the meantime, you may place considerable reliance in what your booking agent advises if he has a reputable standing in the community.

M. H. B. Winnipeg. The original of fading having been lost, your drawers must pay the usual second class fare and secure receipt for payment. Return can be secured against this receipt and copy of the bill of lading.

A GARDEN IN PINCHER CREEK, ALBERTA

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Personally conducted party leaves Toronto at 7:45 p.m. C.P.R. Thursday, April 14th, for Washington and New York.

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SOCIETY

Mrs. A. D. Ross, of Quebec, has been in Montreal, a guest at the Ritz-Carlton.

Mr. and Mrs. J. Dakers Paterson and Mrs. B. B. Stevenson, of Montreal, are spending a few weeks in Sicily, before leaving for Italy.

Mrs. Buchanan, of Montreal, recently spent a week-end in Ottawa, guest of Mr. and Mrs. Edward S. Houston.

Miss Gerda Parsons, of Montreal, entertained at a small dinner party on Thursday evening of last week prior to the Royal St. Lawrence Yacht Club ball.

Mr. and Mrs. Gilbert Stairs are again in Montreal after a recent week-end spent in Ottawa.

Colonel and Mrs. Constantine entertained at supper at the Commandant's Quarters, R.M.C., Kingston, after the R.M.C.-West Point hockey match.

A delightful tea-dance was given in honor of the visiting hockey team from West Point. A number of people from Montreal were present, including Mrs. W. Ogilvie, Mrs. Hanson, Miss Betty Molson, Miss Hope Cushing, Miss Beryl E. Gilmour, Mr. Percy Stevenson, Mrs. Constantine was hostess on this occasion.

Mrs. John H. Price, of Quebec, entertained at dinner on Monday night of last week, prior to the Masquerade Ball at the Chateau Frontenac.

Miss Laura Bethune, of Toronto, has been visiting her aunt, Mrs. J. C. Roper, in Ottawa.

Mrs. Charles Grant Henshaw, who said for Montreal early in April, Mrs. Henshaw has been visiting her daughter, Mrs. Grant Maden, at Iwer-Heath, Bucks, England.

Miss Amy Ashton, of Ottawa, has been a visitor in Westmount, guest of Mrs. H. B. MacKenzie.

Miss Betty Henderson, of Drummond Street, Montreal, entertained at dinner on Thursday night of last week, and later took her guests on to the Royal St. Lawrence Yacht Club ball at the Windsor.

Mrs. W. J. Bishop, of Montreal, has been on a short visit to Quebec.

Mrs. W. J. Stethem, of Brakeside Place, and her daughter, Mrs. Eric Klippen, are again in Westmount after spending three weeks in Richmond, Virginia.

Mrs. E. P. Fisher, of Ottawa, entertained at tea on Thursday afternoon of last week, in honor of Miss Jessie Buxton-Smith, of Kingston.

Mrs. W. F. Lincoln and Miss Mildred Lincoln, of Montreal, were in Ottawa to attend the Drawing-Room and were guests at the Chateau Laurier.

Mrs. H. Hagerup Robinson is again in Montreal after a visit to Toronto.

Mrs. J. H. McKinnon and Miss Amy McKinnon, of Montreal, are sojourning in Bermuda, guests at the Hotel Inverurie.

Mrs. Murray MacLaren, of Ottawa, entertained informally at luncheon on Tuesday of last week in honor of the Countess of Ashbourneham, who has been a visitor in the capital.

Mr. and Mrs. Montague Howard, of Montreal, were recently the guests in Vancouver, of Mr. and Mrs. G. H. Harnwell.

Mrs. Robert Harris, of Charlotte-Town, P.E.I., has been making a brief visit in Ottawa.

Miss Ruth Murray, of Westmount, entertained at dinner on Thursday evening and later took her guests on to the Royal St. Lawrence Yacht Club ball at the Windsor.

Miss Evelyn Robertson, of St. Catharines, Ontario, is a visitor in Ottawa, guest of Hon. W. R. Motherwell and Mrs. Motherwell.

Mrs. Donald Fraser, of Shawinigan Falls, has been visiting her mother, Mrs. F. A. Lockhart, in Montreal.

Elizabeth Lady Shaughnessy and the Hon. Marguerite Shaughnessy, with Mrs. George R. Hooper, of Montreal, sailed for England on Friday of last week in the S.S. *Montclair*.

The marriage of Inez Constance, daughter of Mr. and Mrs. Bernard J. Kaine, d'Artigny Street, Quebec, to Mr. Guy Moreton Suckling, youngest son of the late Mr. Henry E. Suckling and of Mrs. Suckling, of Westmount, will take place on Wednesday afternoon, March 9, at a quarter-past three o'clock at the residence of the bride's parents in Quebec.

Miss Elaine Gilmour, of Montreal, will sail on March 12 in the S.S. *Ascania* for England, where she will be for a few months.

Miss Jean Frost, of Montreal, was hostess at a dinner on Thursday evening of last week and later went with her guests to the Royal St. Lawrence Yacht Club Ball.

Mr. and Mrs. Fulford, of Brockville, were recent week-end visitors in Ottawa, guests of the Hon. A. C. Hardy and Mrs. Hardy.

Brig.-General and Mrs. F. S. Meighen and Miss Frances Meighen sailed on March 2 in the S.S. *Ullita* for Europe, where they will spend several weeks.

Mrs. Audette, of Ottawa, has been visiting in Quebec, guest of her son-in-law and daughter, Major and Mrs. Adrien Law.

Mrs. Howard Pillow, of Montreal, and Mrs. Marguerite Pillow, leave early this month to spend a month with Mrs. Pillow's mother, Mrs. L. G. Fairbank, in Boston.

Lady Drummond is again in Montreal after being in Toronto in connection with the annual meeting of the Red Cross Society.

Mrs. Donald R. MacDonald, of Quebec, announces the engagement of her daughter, Annette, to Mr. Robert Selles Harvey, son of Mr. and Mrs. R. S. Harvey, of Toronto. Miss MacDonald is a niece of Lady Forget of Montreal.

ATLANTIC CITY.
The Near-at-Hand Springtime Fashion and Pleasure Resort. There is a charm about the very name—Atlantic City. There is vitality in its sunshine and vigor in its ocean breezes. It is supreme in its popularity and wonderful in its pleasure features and health-giving qualities. To enjoy a vacation under

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SO LONG they have been the Cinderella of fabrics, but now wools have taken thought to their ways, and they emerge in all the splendence of pattern, fine texture and countless new weaves. The Rodier kashas that imitate muslins, linens and tussahs are among the sensations.

Meyer's lace-like frisca ajoure, worn by the lady of our sketch, is another weave which augurs a new and brilliant life for the wool dress.

Plain or fanciful, all the materials are supple. Checks know no bounds in the Spring fantasy of pattern. They range from tiny gun checks—to monster plaids through which runs a mosaic pattern.

Silks

THERE is an orgy of small patterns. Quaint old world designs, tiny flower sprays and flower heads, minute geometric designs, checks—stamp 1927 on these new silks. Large flower designs are kept fororgette, chiffon and marquisette—a newcomer to the mode. Persian patterns appear on many of the new Rodier silks, while National Park prints with their scenic patterns show original developments.

Taffeta comes, a supple chiffon shadow of its old bouffant self—in plaid, checked and broche weaves.

Wash Fabrics

VOILES and crepes from Rodier, that master of color and design, are interesting in patterns of Indian persuasion and floral motifs from the modern school. Frisca is important.

Linens blossom in new shades. Rayon gleams in plaids and checks in fine and loose weaves for jacket frocks or sports togs, and celanese may be seen in plain and printed weaves.

Come and see the gala array in the enlarged Fabric Shop and throughout the department.
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"We Know How."



MISS DORIS MARGHERITA WEIR.

Daughter of Mr. and Mrs. Roderick Weir, of Outremont, Montreal, formerly of Toronto, whose marriage to Dr. Albert E. Trites, of Ladysmith, B.C., formerly of Montreal, youngest son of Mr. and Mrs. A. E. Trites, of Salesbury, N.B., took place in Vancouver, on February 26th.

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the Mecca for tourists at this season of the year. Those planning a trip to Atlantic City will find the Canadian National Route particularly attractive, going as it does, by way of Philadelphia. Any Canadian National Agent will gladly supply full information and illustrated pamphlets upon request.